

STATE OF MONTANA

BIENNIAL REPORT

OF THE

STATE AUDITOR



1927-1928

GEORGE P. PORTER

State Auditor

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STATE OF MONTANA

BIENNIAL REPORT

OF THE

STATE AUDITOR

FOR THE

TWO YEARS ENDED JUNE 30, 1928



GEORGE P. PORTER
State Auditor

THE TRIBUNE PRINTING CO.  GREAT FALLS, MONTANA

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H. R. CUNNINGHAM	1905-1912
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WM. KEATING	1913-1917
RUFUS G. POLAND	1917-1919
GEORGE P. PORTER	1919-

GEORGE P. PORTER,

State Auditor,

Commissioner of Insurance,

Investment Commissioner,

Fire Marshal, ex-Officio.

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LETTER OF TRANSMITTAL

Helena, Montana
November 5, 1928.

To His Excellency,
John E. Erickson,
Governor of Montana.

Sir:

In compliance with the provisions of Chapter 11, Section 151, Revised Codes of Montana, 1921, I have the honor to transmit herewith the Biennial Report of the State Auditor for the two years ended June 30, 1928.

Respectfully submitted,

GEORGE P. PORTER,
State Auditor.

DUTIES OF STATE AUDITOR

Extracts from Chapter 11, Section 151, Revised
Codes of Montana, 1921.

151 General duties. It is the duty of the state auditor:

1. To superintend the fiscal concerns of the state.
2. To report to the governor, on the first Monday of November next preceding each regular session of the legislative assembly, a statement of funds of the state, its revenues, of the public expenditures during the two preceding fiscal years, together with a detailed estimate of the expenditures to be defrayed from the treasury for the two ensuing fiscal years, specifying therein each object of expenditure, and distinguishing between such as are provided for by permanent or temporary appropriation, and such as must be provided for by a new statute, and suggesting the means from which such expenditures are to be defrayed, and to make a semi-annual report to the governor, as provided in section 522 of this code.
3. To accompany his biennial reports with tabular statements, showing: first, the amount of each appropriation for the two preceding fiscal years, the amount expended, and the balance, if any; second, the amount of revenue chargeable to each county for such years, the amount paid, and the amount unpaid or due therefrom.
4. When requested, to give information in writing to either house of the legislative assembly relating to the fiscal affairs of the state or the duties of his office.
5. To suggest plans for the improvement and management of the public revenues.
6. To keep and state all accounts in which the state is interested.
7. To keep an account of all warrants drawn upon the treasurer, and a separate account under the head of each specific appropriation, showing at all times the unexpended balance of such appropriation.
8. To keep an account between the state and the state treasurer, and therein charge the state treasurer with the balance in the treasury when he came into office, and with all moneys received by him, and credit him with all warrants drawn on and paid by him.
9. To keep a register of warrants, showing the fund upon which they are drawn, the number, in whose favor, for what service, the appropriation applicable to the payment thereof, when the liability accrued, and a receipt from the person to whom the warrant is delivered.

BIENNIAL REPORT OF THE STATE AUDITOR

The report is arranged in three parts, namely:

Part 1. Text of report.

Part 2. Financial statements, in tabular form, showing the condition of the various funds of the State; tabular statement of appropriations made by the Legislative Assembly; amounts expended and balances, if any; and miscellaneous statements relative to State affairs.

Part 3. Statements of revenue chargeable to each county; amounts paid and amounts unpaid or due therefrom for the years 1926 and 1927.

PART II

FINANCIAL STATEMENTS

COMPARATIVE STATEMENT OF GROSS RECEIPTS

1922-1928

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REPORT OF STATE AUDITOR

NAME OF ACCOUNT

	Fiscal Year Ended June 30, 1922	Fiscal Year Ended June 30, 1923	Fiscal Year Ended June 30, 1924	Fiscal Year Ended June 30, 1925	Fiscal Year Ended June 30, 1926	Fiscal Year Ended June 30, 1927	Fiscal Year Ended June 30, 1928
General Fund	\$ 2,076,350.34	\$ 3,298,059.89	\$ 3,314,327.59	\$ 3,347,397.71	\$ 3,818,759.99	\$ 3,621,500.74	
Agricultural College—Morrill Interest and Income	43,628.71	47,246.87	41,780.81	44,670.58	41,044,845.65	27,150.39	25,094.30
Agricultural College—Permanent					32,898.23	17,982.77	18,162.82
Agricultural College—U. S. Aid—Morrill	15,098.41	21,854.90	18,274.28	19,508.06	10,170.83	38,121.84	23,883.75
Agricultural College—Adams Fund	14,574.87	12,985.02	10,818.98	18,969.92	17,150.42	23,883.52	29,338.24
Agricultural College—Hatch Fund	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Agricultural College—Morrill-Nelson Fund	14,984.60	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Agricultural College—Purnell Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Agricultural College—Smith-Lever Fund	47,397.29	49,597.13	40,064.49	40,064.49	20,000.00	30,019.65	40,000.00
Anti-Hog Cholera Serum	86.25	26.25			48,802.74	49,597.13	49,597.13
Auto Traction Fund					\$ 3,312.50	33,552.50	21,114.75
Architectural Board	500.00	485.00	330.00	480.00	320.00	285.00	366.00
Attorneys' License	4,147.47	5,999.00	4,200.72	4,219.00	4,080.00	3,680.00	3,170.00
Banking Fund	17,916.24	81,989.52	2,093.52				
Biological Survey	14,517.00	18,215.75	15,769.82	14,180.85	23,195.75	15,999.75	20,399.60
Board of Health—Disease Control	3,920.00	3,571.90	4,262.40	1,882.80			
Board of Health—Maternity-Hygiene	718.50	1,168.28	519.24	259.62			
Board of Health—Rockefeller Aid	6,238.31	13,710.51	9,134.30	18,269.52	11,000.00	11,700.00	13,742.77
Board of Health—U. S. Aid		1,000.00	3,000.00	4,000.00	2,500.00	2,500.00	1,548.86
Bounty Fund	51,629.46	52,484.18	34,408.71	28,819.06	34,611.12	50,910.57	50,483.75
Capitol Building Interest and Sinking	58,394.03	89,272.32	58,190.69	27,254.06	62,619.87	54,433.03	45,844.79
Carey Land Act Board	278.81	43.00	3.00	644.00	444.00	1,572.00	1,386.43
Carey Land Act Filing	4.00			6.00	2.00	11.00	6.00
Certified Public Accountant	100.00	30.00			150.00	25.00	25.00
Chiropractic Examiners	655.00	740.00	765.00	815.00	895.00	1,107.00	1,107.00
Common School Equalization Fund							
Common School Interest and Income	1,390,193.20	1,504,537.76	1,285,590.67	1,006,235.82	1,470,993.29	321,079.89	603,243.17
Common School Permanent	1,566,482.55	1,200,573.62	954,544.16	1,628,189.51	2,100,554.44	2,598,365.40	2,012,875.52
County Portion Inheritance Tax		2,443.95	508.55	478.20			
Deaf and Blind School Interest and Income	12,028.41	11,323.56	10,085.91	13,213.88	12,542.95	12,540.56	14,160.11
Deaf and Blind School Permanent	9,491.63	32,903.11	7,511.32	25,917.81	26,350.84	25,917.39	29,082.73
Depository Interest	67,205.96	60,492.02	54,168.37	63,553.58	71,836.55	85,492.16	58,147.54
Dixon Endowment—U. of M.	5,979.60	9,196.51	6,960.04	7,872.54	6,777.83	7,581.12	6,165.94
Educational Bond Interest and Sinking	227,371.36	434,640.37	703,076.09	570,970.71	624,882.33	694,045.87	1,095,651.70
Embalmers' License	699.00	840.00	694.00	545.00	691.00	788.00	1,659.00
Escheated Estates	54,030.23	12,859.32	3,239.78	7,264.48	77,358.00	11,027.12	30,339.35
Examiner Fund	11,045.00	54,669.42				19,196.00	36,931.95
Federal Equipment Fund—Highway Commission							24,793.25
Fire Marshal	8,938.82	9,350.79	9,111.39	8,565.35	9,364.70	9,439.40	8,645.22
Fremont's Disability Relief							
Fish and Game	191,276.64	138,892.77	152,919.76	170,984.01	215,919.99	171,113.28	187,614.34
Forester's Co-Operative Work Fund				3,404.29	27,862.13	28,591.93	21,203.20
Forest Reserve	73,417.52	57,600.14	75,598.46	82,786.75	69,455.52	58,096.09	51,322.90
Gasoline Inspection	8,950.88	8,935.00				1,656.00	3,657.00
Gasoline Sales License Tax	249,407.17	291,092.96	587,307.67	557,437.61	775,332.28	739,610.15	1,720.52
Grain Grading Inspection and Whse. Comm.	7.95						
Hail Insurance	14,031.22	11,500.77	11,620.33	14,000.00	13,000.00	7,000.00	16,000.00
Hail Insurance	104,657.29	125,556.58	124,900.59	97,845.81	86,489.51	93,592.08	159,505.17
Highway	610,960.21	308,249.68	187,221.14	184,784.29	150,016.78	611,264.51	2,012,500.71
Highway Maintenance Trust	44,835.74	44,835.74	122,116.69	135,338.22	97,032.44	72,574.89	
Highway Trust	2,365,668.91	1,183,570.12	1,261,787.39	1,465,477.89	918,348.24	1,092,005.02	3,048,490.96
Industrial Accident	3,427.01	284,375.82	246,532.03	288,974.52	229,136.01	291,083.86	300,914.74
Industrial Administrative	27,671.17	28,877.38	27,751.57	26,507.99	24,087.96	25,138.32	30,914.52
Industrial Reserve	102,154.41	44,334.76	100,304.45	129,692.67	89,042.35	43,473.30	74,958.28
Industrial School Interest and Income	13,610.27	14,487.89	12,153.84	13,470.76	11,758.99	11,000.36	13,841.45

REPORT OF STATE AUDITOR

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Industrial School Permanent.....	7,935.79	34,063.15	20,748.45	41,234.41	37,836.46	21,373.61	22,760.29
Inheritance Tax Fund.....	2.75	3,305.92	51,704.94	47,282.99	501,635.29	43,113.51	
Land Office Expense.....	14,173.63	20,579.62	27,080.05	16,191.24	23,987.01	13,636.24	566.57
Law Library Book Fund.....	3,660.38	3,544.10	369.62	2,812.02			8,990.55
Livestock Commission.....	63,498.92	47,328.25	45,675.52	38,146.78	33,172.24	48,309.44	38,339.76
Livestock Sanitary Board.....	25,452.44	23,132.21	19,689.46	30,625.00	22,595.27	24,961.26	25,368.68
Livestock Sanitary Board—Emergency Fund.....	1,250.00	1,250.00	2,001.50	20,903.02	6,423.75	1,423.75	1,423.75
Medical Board.....	510.00	550.00	480.00	1,914.75	720.00	825.00	1,965.00
Montana Irrigation Commission.....	1,450.00	2.50	100.00	150.00			
Montana State Fair.....	3,500.00						14,657.47
Motor Vehicle Administrative.....	595,305.91	749,409.75	762,514.25	927,574.25	964,423.98	1,090,781.27	1,294,523.43
New Dormitory—State University.....	32,588.02	35,756.72	33,534.50	32,571.38	31,809.25	75,000.00	37,388.41
Normal College Interest and Income.....	32,276.11	40,776.62	45,442.86	89,361.67	114,901.19	31,408.86	90,511.50
Northern Montana Manual Training and Agricultural School.....					1,100.00	3,845.63	2,148.33
Oil Production License Tax.....			21,869.88	54,429.19	76,086.89	87,646.70	33,788.42
Oil Royalties.....	21,584.66	39,109.52	45,438.14	84,240.72	29,954.26	98,482.97	
Professed License Tax.....	35,058.71	8,773.07	53,872.12	127,876.75	439,284.26	225,174.70	25,146.92
Public School Teachers' Permanent.....	78,515.18	57,903.65	50,737.22	66,543.51	70,528.14	99,110.99	104,246.65
Public School Teachers' Retirement Salary.....	34,835.00	40,390.00	47,000.00	45,000.00	85,000.00	49,100.00	55,000.00
Real Estate License Tax.....	1,421.25	1,701.00	1,602.75	420.50			5,000.00
Ryman E. and S. Library.....							7,500.00
Ryman Permanent E. and S. Library.....							10,000.00
Ryman Permanent Fellowship.....							42,214.15
School of Mines Interest and Income.....	35,743.83	34,834.59	32,850.02	37,363.75	33,078.85	40,665.48	68,686.25
School of Mines Permanent.....	33,941.03	35,068.80	69,976.92	66,885.17	61,090.21	70,839.13	1,113.39
Soldiers' Home Permanent.....	196.81	729.30	893.20	830.00	1,327.36	967.45	5,630.00
Soldiers' Home—U. S. Aid.....	8,880.00	8,070.00	6,930.00	6,367.33	6,750.00	6,466.67	1,584.56
Soldiers' Home Interest and Income.....							5,465.55
Soldiers and Sailors Home Fund.....	1,384.71	3,057.11	534.90	4,269.59	1,090.81	2,750.18	
State Educational Bond Fund—Series "A".....	2,260,501.20	1,000,810.66	17,366.90				
State Educational Bond Fund—Series "B".....	514,065.30	250,110.50	35,621.00				
State Educational Bond Fund—Series "C".....	495,000.00	271,020.37	228,077.53				
State Educational Bond Fund—Series "D".....			41,344.42	724.92	1,890.42		
State Educational Bond Fund—Series "E".....			210,513.53	8,028.04	9,927.10		
State Educational Bond Fund—Series "F".....			555,000.00	148,012.47	5.04		
State Educational Bond Fund—Series "G".....			50,000.00		2,706.60		
State Educational Bond Fund—Series "H".....					353,144.73		
State Educational Bond Fund—Series "I".....					42,222.43		
State Educational Bond Fund—Series "J".....					10,000.00		
State Educational Bond Fund—Series "K".....					15,629.18		
State Educational Bond Fund—Series "L".....					817.62		
State Educational Bond Fund—Series "M".....					3,034.30		
State Educational Bond Fund—Series "N".....					52,522.56		
State Educational Bond Fund—Series "O".....					3,300.00		
State Fair—Children's Exhibit Building Trust.....					2,100.00		
State Horticultural Revolving.....					147.30		
State Treasurer's Certificate Redemption.....					3,623.87		
State Treasurer's Vault Fund.....	884,768.53					3,413.62	
Stock Estray.....	142,508.18	415,369.19	304,890.80	25,000.00			
Teachers' State Certificate.....	7,937.00	6,473.50	10,062.00	232,391.62	284,355.55	261,612.03	185,388.22
Tuberculosis Sanitarium and Orphans' Home Permanent.....				7,748.00	8,038.55	7,889.38	8,314.45
University Interest and Income.....							125.00
University Permanent.....							30,716.80
Veterans' Welfare Commission.....	29,849.84	29,097.46	26,468.86	30,678.93	29,092.35	45,838.71	45,682.33
Veterans' Welfare Commission Interest and Sinking.....	21,739.16	82,428.23	85,159.79	51,492.10	46,605.75	51,838.07	
Vocational Education—U. S. Aid.....	28,572.98	75.00					
Vocational Rehabilitation—U. S. Aid.....	25,021.84	31,565.92	79,601.98	55,339.47	40,771.22	37,690.60	36,642.14
War Defense.....	1,366.73	4,021.28	31,974.65	35,632.14	4,526.97	4,494.78	
War Defense Interest and Sinking.....	217,993.71	20,238.42	5,256.97	5,329.16	4,526.97	4,217.81	
War Defense Interest and Sinking.....	189,792.97	525,195.76					
	\$15,797,610.15	\$13,518,793.03	\$12,605,910.48	\$12,487,483.73	\$15,332,477.37	\$15,394,216.00	\$18,176,908.07

COMPARATIVE STATEMENT OF GROSS DISBURSEMENTS

1922-1928

NAME OF ACCOUNT	Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year	
	Ended	June 30, 1922	Ended	June 30, 1923	Ended	June 30, 1924	Ended	June 30, 1925	Ended	June 30, 1926	Ended	June 30, 1927	Ended	June 30, 1928	Ended	June 30, 1928
General Fund		\$ 2,426,042.08		\$ 3,308,978.56		\$ 3,233,293.95		\$ 3,324,093.94		\$ 4,195,426.45		\$ 3,716,536.56		\$ 3,716,536.56		
Agricultural College Interest and Income		50,000.23		62,076.00		41,940.89		37,087.00		36,411.31		27,771.26		27,771.26		
Agricultural College Permanent		12,694.41		9,784.35		24,782.37		10,588.66		44,504.05		216.85		103,294.16		
Agricultural College—U. S. Aid		18,662.81		1,600.00		10,765.12		10,000.00						90,000.00		
Agricultural College—Morrill Interest and Income														21,824.20		
Agricultural College—Adams Fund		15,112.56		14,506.24		14,920.73		15,193.12		6,011.90		17,583.03		14,445.07		
Agricultural College—Flax Fund		56.60		192.10		123.70		.07								
Agricultural College—Hatch Fund		14,658.64		15,195.00		15,125.00		14,668.37		15,493.80		14,916.35		13,480.85		
Agricultural College—Morrill-Nelson Fund		43,960.86		50,911.54		50,045.86		50,304.49		49,070.53		50,940.35		50,537.05		
Agricultural College—Purnell Fund										16,222.15		29,501.58		39,059.82		
Agricultural College—Smith-Lever Fund		15,228.13		50,471.99		39,765.17		40,622.95		47,655.15		49,754.58		50,530.35		
Anti-Hog Cholera Serum		38.56		76.50				1,567.33								
Auto Theft Fund										13,087.61		84,951.38		32,894.19		
Architectural Board		193.90		525.80		708.58		557.65		539.34		366.92		366.92		
Attorneys' License Fund		3,932.37		6,904.51		2,618.12		4,998.98		1,916.87		1,894.51		7,611.93		
Banking Fund		60,000.00		5,147.48		81,315.14		9,884.44								
Biological Station		11,521.15		17,159.12						15,514.82		25,771.19		18,941.76		
Board of Health						50.00		50.00								
Board of Health—Disease Control						2,046.05		137.65		449.01		30.56		471.80		
Board of Health—Maternity-Hygiene						17,848.40		14,770.88		13,549.94		12,447.75		12,043.11		
Board of Health—Rockefeller Aid						3,636.06		4,031.96		2,390.69		2,717.36		1,119.33		
Board of Health—U. S. Aid										299.97		44,362.59		46,957.49		
Bounty Fund		500.00		52,241.53		13,966.58		26,451.65		48,331.51						
Capitol Annex Bond		94,116.26		77,668.36		86,163.98		36.29		34,732.50		73,732.50		32,915.43		
Capitol Building Interest and Sinking		4,275.68		2,833.20		1,388.61		1,549.97		216.62		1,393.97		1,393.97		
Carey Land Act Board						76.01		67.52		59.40		18.92		22.49		
Certified Public Accountant		82.18				101.80				406.99						
Charropractic Examiners		564.41		783.86		839.83		1,187.59				925.64		891.42		
Citizens School Equalization														718,711.32		
Common School Interest and Income		1,437,115.90		1,611,803.98		1,183,650.91		971,605.76		1,289,998.29		1,773,889.75		1,800,884.86		
Common School Permanent		2,039,007.86		499,601.91		1,635,731.77		1,623,350.46		1,892,007.69		2,165,827.90		2,292,259.66		
County Portion—Inheritance Tax						1,646.83		737.02								
Deaf and Blind School Interest and Income		17,289.59		5,526.89		14,075.10		10,919.43		13,631.54		11,632.22		14,102.51		
Deaf and Blind School Permanent		7,209.16		28,887.47		10,667.39		1,500.00		900.00		63,782.40		30,500.00		
Depository Interest		67,205.96		60,280.16		54,380.23		63,553.38		47,264.53		110,064.13		41,752.73		
Dixon Endowment Fund—U. of M.		2,046.63		5,267.25		11,000.28		5,498.56		4,864.83		10,554.25		14,016.75		
Educational Bond Interest and Sinking		192,466.08		475,754.65		569,840.48		228,887.41		694,860.87		475,371.76		1,362,044.12		
Examiners' License		628.73		628.73		587.86		529.70		411.85		670.19		1,027.70		
Escheated Estates		50,000.00										3,268.15		103,762.10		
Examiner Fund		35,000.00		62,247.01		1,345.19		70,844.09								
Federal Equipment Fund																
Fire Marshal		9,253.53		10,260.01		9,613.29		9,369.21		8,097.08		8,202.59		3,464.22		
Firemen's Disability Relief														10,410.60		
Fish and Game		207,813.37		157,478.05		191,773.68		140,187.00		160,490.46		177,896.31		208,854.14		
Forester's Co-Operative Work Fund								142.62		25,657.36		25,657.36		22,091.55		
Forest Reserve		73,417.32		57,600.14		75,598.46		82,786.75		69,455.52		58,096.09		51,322.30		
Gasoline Inspection		15.86														
Gasoline Inspection—Chemist		6,948.53		7,652.77		456.69		2,609.69		616,987.60		1,068,851.93		2,388.09		
Gasoline Sales License Tax		247,635.74		302,425.65		397,926.89		564,411.69						3,828.94		
Hail Insurance		13,211.95		11,751.78		13,416.76		11,643.05		11,165.87		11,842.11		13,502.62		
Hail Insurance—Administrative		108,235.43		128,532.63		98,757.86		119,258.14		158,216.27		60,958.57		136,620.57		
Highway Fund		512,996.57		488,130.99		256,882.43		108,232.94		153,214.68		312,832.53		2,029,893.38		
Highway Maintenance Trust						113,049.37		132,358.28		110,848.48		100,111.82		1,365.12		
Highway Trust		2,429,495.74		1,267,597.90		1,212,292.97		1,558,470.31		943,736.33		1,122,943.25		2,878,484.37		
Industrial Accident		313,587.80		356,643.14		226,182.34		308,439.11		241,882.90		290,463.78		314,061.66		
Industrial Administrative		7,136.00		48,332.58		42,193.43		26,393.59		23,735.73		23,735.73		29,380.74		
Industrial Reserve				1,353.27		98,917.18		169,358.44		84,911.99		48,403.21		73,535.40		

Industrial School Interest and Income	14,351.99	12,961.28	12,792.26	13,030.32	11,077.29	10,937.65
Industrial School Permanent Inheritance Tax	4,514.88	44,339.21	4,000.00	3,500.00	85,000.00	35,295.00
Insane Asylum Bond	8,906.98	23,304.22	40,792.45	40,581.53	542,484.45	
Langhorne House Account	60.11	74.25				
Law Enforcement	21,101.00	24,153.68	18,305.87	17,570.08	15,093.90	2,692.93
Law Library Book Fund	3,000.00	3,300.13	145.10	5,006.72	1,406.83	1,344.34
Livestock Commission	37,414.46	51,079.83	33,113.12	41,273.37	45,145.12	41,241.57
Livestock Sanitary Board	28,973.91	13,587.55	27,533.03	21,385.33	17,919.74	26,488.06
Livestock Sanitary Board—Emergency Fund				41,450.59	9,803.23	9,803.23
Medical Board	379.80	743.48	865.62	865.62	1,285.14	1,841.65
Montana Irrigation Commission	2,160.72	733.15	112.27	2.80	10.55	12.89
Montana State Fair	557,514.98	858,727.93	950,712.20	1,335,575.15	968,534.23	1,281,445.47
Motor Vehicle Administrative					75,000.00	75,000.00
New Dormitory—State University	41,633.18	41,230.39	33,506.49	26,108.61	34,620.05	37,665.24
Normal College Interest and Income	6,584.88	51,502.34	30,449.05	76,790.30	155,236.90	131,511.36
Northern Montana Manual Training and Agricultural School					4,723.79	4,723.79
Oil Production License Tax		16,248.63	21,835.34	52,123.34	82,381.24	85,986.77
Oil Royalties	21,584.06	39,109.52	42,120.36	42,120.36	128,437.23	94,802.00
Protested License Tax	35,269.78	27,983.67	49,916.64	461,395.06	228,820.16	93,017.00
Public School Teachers' Permanent	70,900.11	51,210.00	95,963.94	82,000.00	49,003.00	65,254.44
Public School Teachers' Retirement Salary	33,038.50	36,558.35	45,024.00	66,889.18	71,427.22	
Real Estate License Tax	1,788.75	1,757.00	57,196.39	1,599.75		
Ryman E. and S. Library						296.36
Ryman Permanent E. and S. Library						9,396.12
Ryman Permanent Fellowship						9,831.60
School of Mines Interest and Income	43,115.43	28,786.83	42,049.94	28,931.12	48,565.40	36,663.39
School of Mines Permanent	35,017.72	10,593.04	30,079.56	125,315.00	153,600.00	153,600.00
Soldiers' Home Permanent	700.00				4,147.06	1,228.32
Soldiers' Home—U. S. Aid	10,080.19	10,846.38	9,139.36	6,697.89	6,069.62	6,010.66
Soldiers' Home Interest and Income					1,592.22	1,592.22
Soldiers' and Sailors' Home Fund	2,500.00				210.95	599.42
State Educational Bond Fund—Series "A"	1,611,981.70			13.00		
State Educational Bond Fund—Series "B"	330,375.85	600.00				
State Educational Bond Fund—Series "C"	263,775.96	94,014.84				
State Educational Bond Fund—Series "D"		291,530.32	270.19			
State Educational Bond Fund—Series "E"		30,187.98	8,125.58	5,646.20		
State Educational Bond Fund—Series "F"		210,510.74		2.79		
State Educational Bond Fund—Series "G"		117,311.64	455,609.18			
State Educational Bond Fund—Series "H"		42,950.08	116,141.90			
State Educational Bond Fund—Series "I"				21,101.81	17,823.72	
State Educational Bond Fund—Series "J"				52,729.10		
State Educational Bond Fund—Series "K"				152,614.68	171,581.41	33,918.44
State Educational Bond Fund—Series "L"				97,084.70	2,002.79	2,002.79
State Educational Bond Fund—Series "M"				158,624.97	35,132.69	13,034.30
State Educational Bond Fund—Series "N"						43,387.60
State Educational Bond Fund—Series "O"						3,900.00
State Fair—Children's Exhibit Building Trust						2,100.00
State Horticultural Revolving						
State Treasurer's Certificate				3,623.87		
State Treasurer's Vault	884,708.33					175.94
Stock Exchange	186,170.46		93.20		8,763.64	
Teachers' State Certificate	6,019.07	308,399.41	232,599.23	16,143.16	248,210.39	178,473.95
University Interest and Income	35,361.06	8,235.15	9,511.08	9,434.51	7,922.90	8,128.84
University Permanent	13,083.36	28,245.88	30,630.91	30,430.32	28,422.92	34,054.05
Veterans' Welfare Commission	33,359.54	117,484.91	37,136.85	41,010.00	49,600.00	85,000.00
Veterans' Welfare Commission	42,352.52					
Vocational Education—U. S. Aid	23,775.44	17,402.14	147,402.14	45,544.25	39,096.51	23,392.60
Vocational Rehabilitation—U. S. Aid	2,706.31	37,911.84	36,530.63	4,616.38	4,213.58	4,644.14
War Defense	215,000.00	5,007.13	4,987.19			
War Defense Interest and Sinking	210,778.10	239,365.58				
		555,694.27				
	\$15,724,903.86	\$14,024,356.92	\$12,439,149.52	\$14,428,988.86	\$45,422,054.02	\$18,990,111.08

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 1927

Statement No. 3

CASH FUNDS

GENERAL FUND
 BOUNTY FUND
 FISH AND GAME FUND
 LIVESTOCK SANITARY BOARD FUND
 LIVESTOCK SANITARY BOARD EMERGENCY FUND
 LIVESTOCK COMMISSION FUND
 HAIL INSURANCE FUND
 ESCHEATED ESTATES FUND
 VETERANS' MEMORIAL FUND
 LAW ENFORCEMENT FUND
 EXAMINER'S FUND

Cash on Hand July 1, 1926	Gross Receipts	Gross Disbursements	Cash on Hand June 30, 1927	Warrants Outstanding June 30, 1927	Net Balance June 30, 1927
\$ 39,397.01	\$ 3,818,759.99	\$ 3,763,426.45	\$ 94,730.55	\$3,259,327.07	\$3,164,596.52*
20,405.82	50,910.57	44,362.59	26,953.80	6,393.78	20,560.02
99,654.93	171,113.28	177,896.31	92,271.90	14,954.99	77,316.91
7,765.63	24,961.26	17,919.74	14,807.15	3,253.79	11,553.45
90.66	8,288.82	8,379.48	8,379.48		8,379.48
854.18	48,399.44	45,145.12	4,108.50	2,002.42	1,106.08
2,404.08	93,592.08	60,958.87	35,037.29	316.26	34,721.03
86,067.42	11,027.12	3,268.15	93,826.39		93,826.39
9,909.99	2,759.18	210.95	12,458.22	35.30	12,422.92
9,683.94	13,636.24	15,093.30	8,226.28	30.00	8,196.28
	19,196.00		19,196.00		19,196.00

STATE TRUST AND AGENCY FUNDS:

Architectural Board Fund
 Attorney's License Fund
 Auto Theft Fund
 Biological Survey Fund
 Carey Land Act Board Fund
 Carey Land Act Filling Fund
 Certified Public Accountants' Fund
 Chiropractic Examining Board Fund
 Common School Equalization Fund
 Depository Interest Fund
 Dixon Endowment Fund
 Educational Bond Fund - Series "G"
 Educational Bond Fund - Series "H"
 Educational Bond Fund - Series "I"
 Educational Bond Fund - Series "J"
 Educational Bond Fund - Series "K"
 Educational Bond Fund - Series "L"
 Embalmers' License Fund
 Fire Marshal Fund
 Fremont's Disability Relief Fund
 Forester's Co-Operative Work Fund
 Gasoline Inspection Fund
 Gasoline Sales License Tax Fund
 Hall Insurance Administrative Fund
 Highway Commission Fund
 Highway Maintenance Trust Fund
 Industrial Accident Board Fund
 Industrial Administrative Fund
 Industrial Reserve Fund
 Inheritance Tax Fund
 Law Library Book Fund
 Medical Board Fund
 Montana Irrigation Commission Fund
 Motor Vehicle Administrative Fund
 New Dormitory - State University
 Northern Montana Manual Training and Agricultural School
 Oil Production License Tax Fund

10.79	285.00	291.71	1.08		1.08
1,428.70	3,680.00	1,894.51	6,714.19		6,699.19
70,214.89	33,552.50	84,951.38	18,546.01	15.00	18,546.01
13,829.83	15,999.75	25,771.19	3,558.39	1,470.50	2,087.89
8,330.08	1,572.00	9,902.08	9,902.08		9,901.72
8,936.00	11.00	947.00	947.00		947.00
191.02	25.00	18.92	200.10		200.10
393.60	895.00	925.64	365.96		365.96
24,571.97	321,079.89	110,064.13	320,979.71		320,979.71
13,121.58	85,492.16	10,554.25	10,118.45	481.05	9,637.40
17,823.72	7,581.12	17,823.72			
2,706.60	2,706.60	171,581.41	38,948.61	2,309.98	36,638.66
16,000.00	16,000.00	2,002.79	2,002.79		2,002.79
15,629.18	15,629.18	97,084.70	7,089.74	7,581.50	19,671.24*
42,222.43	42,222.43	35,132.69	10,090.74		10,090.00
10,700.00	10,700.00	670.19	1,071.06	20.00	1,051.06
973.25	768.00	8,202.59	7,817.51	1,318.53	6,498.98
6,580.70	9,439.40	33,000.00	33,000.00		33,000.00
5,466.54	28,351.93	8,480.42	8,480.42	1,611.29	6,869.13
	1,656.00	25,578.05	1,611.29	4.00	1,615.29
341,918.25	789,610.15	1,008,851.93	12,670.38*		12,670.38
2,531.73	7,000.00	11,842.11	303,616.36	617.36	206,227.58
5,184.60	611,264.51	312,832.75	100,111.82	97,388.78	2,723.04
28,909.60	72,574.89	100,111.82	1,372.67	7.55	1,365.12
15,082.98	291,083.86	230,463.78	13,705.06		13,703.06
740.13	25,138.32	23,735.73	2,082.72	1,267.67	815.05
4,994.19	43,473.30	48,403.21	61.28		61.28
499,310.94	43,173.51	542,484.45			
5,317.99	1,406.83	1,406.83	3,911.16		3,911.16
499.15	825.00	1,285.11	39.01	4.75	34.26
270.31		10.55	259.76		259.76
12,749.26*	1,090,781.27	968,534.23	109,497.78	83,950.75	25,547.03
	75,000.00	75,000.00			
1,100.00	3,845.63	4,945.63			4,945.63
62,178.56	87,646.70	82,381.24	67,444.02		67,444.02

REPORT OF STATE AUDITOR

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Protestant License Tax Fund	20,692.18	225,174.70	228,820.16	17,046.72	17,046.72
Public School Teachers' Permanent Fund	22,630.69	99,110.99	49,003.00	17.00	72,721.68
Public School Teachers' Retirement Salary Fund	29,657.80	49,100.00	71,427.22	315.00	1,984.42*
State Fair—Children's Exhibit Building Trust		3,623.87			3,623.87
Stock Esray Fund	6,892.21*	261,612.03	218,210.39	5,562.93	946.50
Teachers' State Certificate Fund	1,235.37	7,889.38	7,922.90	806.56	395.29
Treasurer's Vault Fund	8,763.64		8,763.64		
FEDERAL TRUST AND AGENCY FUNDS:					
Agricultural College—Adams Fund	1,234.20	15,000.00	14,910.53	1,323.67	211.74
Agricultural College—Hatch Fund	1,297.83	15,000.00	14,916.35	1,381.48	128.65
Agricultural College—Morrill-Nelson Fund	5,796.72	50,000.00	50,940.35	4,766.37	1,252.83
Agricultural College—Smith-Lever Fund	6,166.79	49,587.13	49,754.58	6,039.31	4,766.37
Agricultural College—Purnell Fund	3,777.85	30,000.00	29,481.93	3,047.81	961.53
Board of Health—Disease Control		567.94	30.56	4,295.92	1,730.26
Board of Health—Maternity-Hygiene Fund	1,922.11	11,700.00	12,447.75	477.32	477.32
Board of Health—Rockefeller Aid Fund	411.29	2,500.00	2,717.36	1,171.36	688.93*
Board of Health—Social Hygiene, U. S. Aid		300.00		223.93	48.93
Forest Reserve Fund		58,096.09	58,096.09		403
Highway Trust Fund	94,927.28	1,092,005.02	1,122,943.25	63,989.05	36,565.74
Oil Royalties Fund	29,954.26	96,482.97	128,837.23		
Soldiers' Home Maintenance Fund	82.74	6,456.67	6,089.62	459.79	459.79
Vocational Education Fund	10,055.74	37,690.60	39,046.51	8,051.80	6,051.80
Vocational Rehabilitation Fund	1,271.36	4,217.81	4,213.58	1,276.19	942.26
FEDERAL LAND GRANT PERMANENT FUNDS ACCOUNT:					
Agricultural College—Morrill Act Fund	38,608.92	23,883.52		62,492.44	62,492.44
Agricultural College Permanent Fund	16,179.34	38,121.84	216.85	84,084.33	84,084.33
Common School Permanent Fund	289,959.10	2,598,365.40	2,165,827.90	722,496.60	701,156.39
Deaf and Blind School Permanent Fund	43,156.22	25,917.39	63,782.40	5,291.21	5,291.21
Normal School Permanent Fund	124,150.67	77,319.49	155,236.90	46,233.26	46,233.26
Reform School Permanent Fund	78,710.40	21,373.61	85,000.00	15,084.01	15,084.01
School of Mines Permanent Fund	23,437.28	70,839.13	700.00	93,576.41	93,576.41
Soldiers' Home Permanent Fund	3,865.68	967.45	4,147.06	686.07	686.07
University Permanent Fund	42,451.31	51,838.71	49,600.00	44,690.02	44,690.02
FEDERAL LAND GRANT INCOME FUNDS:					
Agricultural College Interest and Income Fund	4,576.44	27,190.39	27,771.26	3,995.57	3,508.58
Agricultural College—Morrill Income Fund	4,158.93	17,962.77	17,583.03	4,538.67	4,538.67
Common School Interest and Income Fund	464,593.47	1,471,119.28	1,773,889.75	161,823.00	161,561.55
Deaf and Blind School Interest and Income Fund	1,337.53	12,540.56	11,632.22	2,245.87	1,311.68
Normal School Interest and Income Fund	9,791.22	31,498.86	34,620.05	6,510.06	5,301.06
Reform School Interest and Income Fund	9,333.94	11,000.36	11,077.29	257.01	36.20
School of Mines Interest and Income Fund	9,401.66	40,665.48	48,565.40	1,501.70	251.81
University Interest and Income Fund	3,229.44	29,418.07	28,422.92	4,224.59	1,474.20
INTEREST AND SINKING FUNDS:					
Capitol Building Interest and Sinking Fund	38,801.02	54,433.03	73,732.50	19,501.55	19,501.55
Educational Bond Interest and Sinking Fund	399,131.37	694,015.67	475,371.76	617,775.28	217,052.03
LAND OFFICE EXPENSE FUND					
				2.00	2.00*
Transfers included in above totals	\$3,529,651.38	\$15,394,196.35	\$15,422,034.37	\$3,501,813.36	\$471,620.99*
*Overdrawn.		\$ 2,809,430.56	\$ 2,809,430.56		

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 1928

CASH FUNDS

	Cash on Hand July 1, 1927	Gross Receipts	Gross Disbursements	Cash on Hand June 30, 1928	Outstanding Warrants June 30, 1928	Net Balance June 30, 1928
GENERAL FUND	\$ 94,730.55	\$ 3,621,500.74	\$ 3,716,536.56	\$ 3,05,27*	\$3,064,699.00	\$3,065,004.27*
BOUNTY FUND	26,953.80	50,483.75	46,957.49	30,480.06	9,432.22	21,047.84
FISH AND GAME FUND	92,271.90	187,614.34	208,854.14	71,032.10	12,624.11	58,407.99
LIVESTOCK SANITARY BOARD FUND	14,807.15	25,368.68	26,488.06	13,687.77	5,265.25	8,422.52
LIVESTOCK COMMISSION FUND	8,379.48	1,428.75	9,803.23			
HAIL INSURANCE FUND	4,108.50	38,398.76	41,241.57	1,265.69	5,335.58	4,069.89*
ESCHATEAU ESTATES FUND	35,037.29	159,505.17	136,520.57	58,021.89	384.00	57,637.89
VETERANS' MEMORIAL FUND	93,826.39	30,339.35	103,762.10	20,403.64		20,403.64
LAWS ENFORCEMENT FUND	12,458.22	5,465.55	599.42	17,324.35	9.80	17,314.55
EXAMINER'S FUND	8,226.28	566.57	2,692.93	6,099.92	30.00	6,069.92
	19,196.00	36,931.95		56,127.95		56,127.95

STATE TRUST AND AGENCY FUNDS:

Architectural Board Fund	1.08	366.00	366.92	16		2,837.26	16
Attorneys' License Fund	6,714.19	3,170.00	7,641.93	2,842.26	5.00	7,066.57	7,066.57
Auto Theft Fund	18,846.11	21,114.75	32,894.19	5,066.57		4,756.23	4,756.23
Biological Survey Fund	3,358.39	20,399.60	18,941.76	5,016.23	460.00	9,568.83	9,568.83
Carey Land Act Board Fund	9,902.08	1,386.43	1,393.97	9,824.54	325.71	953.00	953.00
Carey Land Act Filing Fund	947.00	6.00		953.00		200.51	200.51
Certified Public Accountants' Fund	200.10	25.00	22.49	202.61	2.10	592.50	592.50
Chiropractic Examining Board Fund	365.96	1,107.00	891.42	581.54	59.04	205,531.56	205,531.56
Common School Equalization Fund	320,979.71	603,243.17	718,711.32	16,394.81		1,880.71	1,880.71
Depository Interest Fund	10,148.45	58,147.84	14,016.75	2,297.64	416.93	4,337.20	4,337.20
Dixon Endowment Fund	38,948.64	6,165.94	33,918.44	5,030.20	693.00		
Educational Bond Fund—Series "A"	2,002.79		2,002.79				
Educational Bond Fund—Series "B"	7,089.74		7,907.36				
Educational Bond Fund—Series "C"			13,034.30				
Educational Bond Fund—Series "D"			43,387.60				
Educational Bond Fund—Series "E"			3,300.00				
Educational Bond Fund—Series "F"			2,100.00				
Educational Bond Fund—Series "G"			1,659.00				
Educational Bond Fund—Series "H"			1,027.70				
Educational Bond Fund—Series "I"			3,464.22				
Educational Bond Fund—Series "J"			10,410.60				
Educational Bond Fund—Series "K"			32,940.11				
Educational Bond Fund—Series "L"			22,099.55				
Educational Bond Fund—Series "M"			2,388.09				
Educational Bond Fund—Series "N"			5,828.94				
Educational Bond Fund—Series "O"			13,502.62				
Embalmers' License Fund	303,616.38	16,000.00	2,029,893.38	487.00	678.52	191,52*	191,52*
Federal Equipment Fund	1,071.06	2,012,500.71	2,029,893.38	286,223.69	97,000.98	189,222.71	189,222.71
Fire Marshal Fund			1,365.12	7.55	7.55		
Foremen's Disability Relief Fund	7,817.51	300,914.74	314,061.66	2,556.14		2,556.14	2,556.14
Forester's Co-Operative Work Fund	33,000.00	24,793.25	29,380.74	3,616.50	4,340.63	724.13*	724.13*
Gasoline Inspection Fund	8,480.42	8,645.22	10,410.60	3,616.50	1,484.16	1,484.16	1,484.16
Gasoline Sales License Tax Fund	1,656.00	21,203.20	22,099.55	11,557.37	140.25	11,417.12	11,417.12
Hail Insurance Administrative Fund	12,676.47	3,657.09	2,388.09	162.46	94.72	67.74	67.74
Highway Commission Fund	2,010.38*	1,720.52	5,828.94	246.87		246.87	246.87
Highway Maintenance Trust Fund	303,616.38	16,000.00	13,502.62	487.00			
Industrial Accident Board Fund	1,372.67		1,365.12	7.55			
Industrial Administrative Fund	15,703.06	30,914.52	29,380.74	3,616.50	4,340.63	724.13*	724.13*
Industrial Reserve Fund	2,082.72	74,958.28	73,538.40	1,484.16	1,484.16	1,484.16	1,484.16
Law Library Book Fund	3,911.16	8,990.55	1,344.34	11,557.37	140.25	11,417.12	11,417.12
Medical Board Fund	39.01	1,965.00	1,841.55	162.46	94.72	67.74	67.74
Montana Irrigation Commission Fund	259.76		12.89				
Montana Stat. Fair Revolving Fund		14,657.47	2,170.45	12,487.02	516.39	11,970.63	11,970.63
Motor Vehicle Administrative Fund	109,497.78	1,264,523.43	1,281,445.47	92,575.74	57,256.52	36,319.22	36,319.22
Northern Montana Manual Training and Agricultural School	4,945.63	2,148.33	4,725.79	2,368.17		2,368.17	2,368.17
Oil Production License Tax Fund	67,444.02	33,788.42	85,986.77	15,245.67		15,245.67	15,245.67
Protected License Tax Fund	17,046.72	25,146.92	24,802.00	17,391.64		17,391.64	17,391.64

REPORT OF STATE AUDITOR

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Public School Teachers' Permanent Fund	72,738.68	104,246.65	93,017.00	83,968.33	83,968.33
Public School Teachers' Retirement Salary Fund	1,669.42*	55,000.00	65,254.44	11,923.86*	25,671.40*
Ryman E. and S. Library Fund	.....	5,000.00	296.86	1,896.12*	1,896.12*
Ryman Permanent E. and S. Library Fund	.....	10,000.00	9,851.60	148.40	1,148.40
Ryman Permanent Fellowship Fund	.....	147.30	.....	3,771.17	3,771.17
State Fair—Children's Exhibit Building	.....	3,413.62	175.94	3,237.68	3,237.68
State Horticultural Revolving Fund	.....	185,388.22	178,473.95	13,493.70	9,257.92
Stock Estray Fund	.....	8,314.45	8,128.84	1,387.46	322.65
Teachers' State Certificate Fund	.....	.....	.....	.....	.....
FEDERAL TRUST AND AGENCY FUNDS:					
Agricultural College—Adams Fund	1,323.67	15,000.00	14,445.07	1,878.60	254.12
Agricultural College—Hatch Fund	1,381.48	15,000.00	13,480.85	2,900.63	1,108.67
Agricultural College—Morrill-Nelson Fund	4,766.37	50,000.00	50,537.05	4,229.32	.....
Agricultural College—Smith-Lever Fund	6,009.34	49,587.13	50,530.35	5,076.12	137.85
Agricultural College—Furness Fund	4,295.92	40,000.00	39,059.82	5,236.10	565.22
Board of Health—Disease Control	477.38	.....	471.80	5.58	5.58
Board of Health—Maternity-Hygiene Fund	1,174.36	13,742.77	12,043.11	2,874.02	101.49
Board of Health—Rockefeller Aid Fund	223.93	1,548.86	1,119.33	653.46	624.01
Board of Health—Social Hygiene, U. S. Aid	.....	.....	.....	.....	4.47*
Forest Reserve Fund	63,989.05	51,322.90	51,322.90	233,935.03	172,120.70*
Highway Trust Fund	459.79	3,048,480.96	2,878,484.97	79.13	79.13
Soldiers' Home Maintenance Fund	8,619.83	5,630.00	6,010.66	21,899.37	5,195.87
Vocational Education Fund	1,276.19	36,642.14	23,392.60	1,126.83	348.56
Vocational Rehabilitation Fund	.....	4,494.78	4,644.14	778.27	.....
FEDERAL LAND GRANT PERMANENT FUNDS ACCOUNT:					
Agricultural College—Morrill Act Fund	62,492.44	29,338.24	90,000.00	1,830.68	1,830.68
Agricultural College—Permanent Fund	84,084.33	23,883.75	103,294.16	4,673.92	4,673.92
Common School Permanent Fund	722,496.60	2,012,875.52	2,292,259.66	443,112.46	443,102.96
Deaf and Blind School Permanent Fund	5,291.21	29,082.73	30,500.00	3,873.94	3,873.94
Normal School Permanent Fund	46,233.26	90,511.50	131,514.36	5,230.40	5,230.40
R-form School Permanent Fund	15,084.01	22,760.29	35,295.00	2,549.30	2,549.30
School of Mines Permanent Fund	33,576.41	68,686.25	153,000.00	9,262.66	9,259.44
Soldiers' Home Permanent Fund	686.07	1,113.39	1,228.32	571.14	571.14
Tuberculosis Sanitarium and Orphans' Home Permanent Fund	.....	125.00	.....	125.00	125.00
University Permanent Fund	44,690.02	45,682.33	85,000.00	5,372.35	5,372.35
FEDERAL LAND GRANT INCOME FUNDS:					
Agricultural College—Interest and Income Fund	3,995.57	25,094.30	27,222.07	1,867.80	1,731.51
Agricultural College—Morrill Income Fund	4,538.67	18,162.82	21,824.20	877.29	234.30
Common School Interest and Income Fund	101,823.00	2,001,419.09	1,800,884.86	362,357.23	357,132.16
Deaf and Blind School Interest and Income Fund	2,245.87	14,160.11	14,102.51	2,303.47	1,754.52
Normal School Interest and Income Fund	6,510.03	37,388.44	37,665.24	6,233.23	9,354.63
Reform School Interest and Income Fund	1,501.74	13,841.45	10,937.66	3,160.80	3,121.40*
School of Mines Interest and Income Fund	.....	42,214.15	36,669.39	7,046.50	470.76
Soldiers' Home Interest and Income Fund	.....	1,584.56	1,532.22	7.66*	2,349.94
University Interest and Income Fund	4,224.59	30,716.80	34,054.05	887.34	18.40*
INTEREST AND SINKING FUNDS:					
Capitol Building Interest and Sinking Fund	19,501.55	45,844.79	32,915.43	32,430.91	32,425.91
Educational Bond Interest and Sinking Fund	617,775.28	1,095,651.70	1,362,044.12	351,382.86	224,625.96
LAND OFFICE EXPENSE FUND	.....	.....	.....	2.00	2.00*
Transfers included in above totals	\$3,501,813.36	\$18,176,908.07	\$18,990,111.08	\$2,688,610.35	\$1,193,074.41*
*Overdrawn.	.....	\$ 3,359,847.35	\$ 3,359,847.35	.....	.....

REPORT OF STATE AUDITOR

WARRANT STATEMENT

July 1, 1926, to June 30, 1927

CASH FUNDS

	Warrants Outstanding June 30, 1926	Warrants Drawn to June 30, 1927	Warrants Paid to June 30, 1927	Warrants Cancelled June 30, 1927	Warrants Outstanding June 30, 1927
GENERAL FUND	\$3,158,389.97	\$ 3,858,934.74	\$ 3,753,616.96	\$4,380.68	\$3,259,327.07
BOUNTY FUND	7,633.45	43,108.92	44,348.59		6,393.78
FISH AND GAME FUND	10,261.48	183,015.47	177,896.31	365.65	14,954.99
LIVESTOCK SANITARY BOARD FUND	850.39	20,323.05	17,919.74		3,253.70
LIVESTOCK COMMISSION FUND	3,905.12	44,249.42	45,145.12	7.00	3,002.42
HAIL INSURANCE FUND	22,161.22	32,389.71	53,958.87	275.80	316.26
ESCHEATED ESTATES FUND		3,268.15			
VETERANS' MEMORIAL FUND		246.25	210.95		35.30
LAW ENFORCEMENT FUND	845.31	14,278.59	15,093.90		30.00

STATE TRUST AND AGENCY FUNDS:

Architectural Board Fund	294.71	294.71	294.71		
Attorneys' License Fund	12.00	1,882.51	1,879.51		15.00
Auto Theft Fund	50.00	86,181.04	84,931.04		300.00
Biological Survey Fund	1,307.00	18,434.69	18,271.19		1,470.50
Carey Land Act Board Fund					.36
Certified Public Accountants' Fund		18.92	18.92		
Chiropractic Examining Board Fund		925.64	925.64		
Dixon Endowment Fund	260.33	10,774.97	10,554.25		481.05
Educational Bond Fund—Series "G"		17,086.58	17,086.58		
Educational Bond Fund—Series "I"	3,851.32	167,288.40	168,829.74		2,309.98
Educational Bond Fund—Series "J"	12,150.79	84,933.91	97,084.70		
Educational Bond Fund—Series "K"		29,881.72	22,297.22		7,584.50
Embalmers' License Fund	20.00	670.19	670.19		20.00
Fire Marshal Fund	451.15	9,069.97	8,202.59		1,318.53
Foresters' Co-Operative Work Fund	1,279.87	25,909.47	25,578.05		1,611.29
Gasoline Sales License Tax Fund		739,469.90	739,469.90		
Hail Insurance Administrative Fund		10,119.38	9,842.11		617.36
Highway Commission Fund	340.09	347,900.99	254,262.31		97,388.78
Highway Maintenance Trust Fund	3,830.45	82,072.00	96,789.78	80.35	
Industrial Accident Board Fund	14,765.33	290,463.78	290,463.78	40.00	7.55
Gasoline Inspection Fund					
Industrial Administrative Fund		4.00			4.00
Industrial Reserve Fund	323.49	19,739.91	18,795.73		1,267.67
Inheritance Tax Fund		48,358.21	48,358.21		
Law Library Book Fund	434.62	503,304.33	503,304.33		
Medical Board Fund	4.75	972.21	1,406.83		
Montana Irrigation Commission Fund		1,285.14	1,285.14		4.75
Motor Vehicle Administrative Fund		10.55	10.55		
New Dormitory—State University	9,561.84	1,042,923.14	968,534.23		83,950.75
Oil Production License Tax Fund		75,000.00	75,000.00		
Public School Teachers' Permanent Fund		41,190.62	41,190.62		
Public School Teachers' Retirement Salary Fund		20.00	3.00		17.00
Stock Estray Fund	18,831.93	53,595.29	71,427.22	685.00	315.00
Teachers' State Certificate Fund	5,594.32	226,185.14	226,004.10	212.43	5,562.93
	579.89	8,149.57	7,922.90		806.56

FEDERAL TRUST AND AGENCY FUNDS:

Agricultural College—Adams Fund	1,027.92	14,994.54	14,910.53	1,111.93
Agricultural College—Hatch Fund	1,287.47	14,881.71	14,916.35	1,252.83
Agricultural College—Morrill-Nelson Fund	5,706.72	50,000.00	50,340.35	4,766.37
Agricultural College—Smith-Lever Fund	4,302.78	50,499.61	49,754.58	5,047.81
Agricultural College—Purnell Fund	2,332.45	29,716.14	29,431.93	2,566.66
Board of Health—Disease Control Fund	4.50	26.06	30.56	
Board of Health—Maternity-Hygiene Fund	1,938.75	12,868.54	12,447.75	1,859.54
Board of Health—Rockefeller Aid Fund		2,892.36	2,717.36	175.00
Board of Health—Social Hygiene—U. S. Aid		299.97	289.97	
Forest Reserve Fund		58,096.09	58,096.09	
Highway Trust Fund	30,562.00	1,115,875.81	1,119,014.50	27,423.31
Oil Royalties Fund		29,954.26	29,954.26	
Soldiers' Home Maintenance Fund	4,976.11	6,089.62	6,089.62	2,598.03
Vocational Education Fund	220.33	36,473.84	38,851.92	333.93
Vocational Rehabilitation Fund		4,327.18	4,213.58	

FEDERAL LAND GRANT PERMANENT FUNDS ACCOUNT:

Agricultural College—Permanent Fund		216.85	216.85	
Common School Permanent Fund	49,561.64	2,137,349.85	2,165,492.45	21,340.21
Deaf and Blind School Permanent Fund		63,782.40	63,782.40	
Normal School Permanent Fund		155,236.90	155,236.90	
Reform School Permanent Fund		85,000.00	85,000.00	
School of Mines Permanent Fund		700.00	700.00	
Soldiers' Home Permanent Fund		4,147.06	4,147.06	
University Permanent Fund		49,600.00	49,600.00	

FEDERAL LAND GRANT INCOME FUNDS:

Agricultural College—Interest and Income Fund	1,582.25	26,333.45	27,438.91	486.79
Agricultural College—Morrill Income Fund	3,169.52	14,393.51	17,583.03	961.45
Common School Interest and Income Fund	377.05	1,705,176.63	1,705,295.56	1,844.68
Deaf and Blind School Interest and Income Fund	273.64	12,703.26	11,652.22	5,390.06
Normal School Interest and Income Fund	2,109.63	37,875.58	34,595.15	36.20
Reform School Interest and Income Fund	326.60	10,785.31	11,075.91	27.84
School of Mines Interest and Income Fund	5,318.55	48,274.39	48,565.40	4,319.68
University Interest and Income Fund	2,324.76	30,347.85	28,352.93	

INTEREST AND SINKING FUNDS:

Capitol Building Interest and Sinking Fund	124,863.75	73,732.50	73,732.50	
Educational Bond Interest and Sinking Fund		751,231.26	475,371.76	

LAND OFFICE EXPENSE FUND

	2.00			2.00
	\$3,519,954.89	\$14,771,313.91	\$14,311,684.04	\$6,150.41
				\$3,973,434.85

REPORT OF STATE AUDITOR

WARRANT STATEMENT

For the Fiscal Year Ended June 30, 1928

CASH FUNDS

GENERAL FUND	Warrants Outstanding July 1, 1927	Warrants Drawn to June 30, 1928	Warrants Paid to June 30, 1928	Warrants Cancelled June 30, 1928	Warrants Outstanding June 30, 1928
BOUNTY FUND	\$3,259,327.07	\$ 3,516,470.15	\$ 3,709,573.68	\$1,524.54	\$3,064,699.00
FISH AND GAME FUND	6,393.78	49,609.43	46,514.99	26.00	9,432.22
LIVESTOCK SANITARY BOARD FUND	14,954.99	206,868.26	208,854.14	345.00	12,624.11
LIVESTOCK COMMISSION FUND	3,253.70	28,499.61	26,488.06		5,265.25
HAIR INSURANCE FUND		9,803.23	9,803.23		
ESCHEATED ESTATES FUND	3,002.42	43,574.73	41,241.57		5,335.58
VETERANS' MEMORIAL FUND	316.26	120,588.31	120,520.57		384.00
LAW ENFORCEMENT FUND	35.30	103,762.10	103,762.10		
	30.00	573.92	599.42		9.80
		2,692.93	2,692.93		30.00

STATE TRUST AND AGENCY FUNDS:

Architectural Board Fund	366.92	366.92				5.00
Attorneys' License Fund	15.00	811.17	821.17			
Auto Theft Fund	300.00	32,594.19	32,804.19			
Biological Survey Fund	1,470.50	10,231.26	11,441.76			260.00
Carey Land Act Board Fund	.36	1,719.32	1,393.97			325.71
Certified Public Accountants' Fund		24.50	22.40			2.10
Chiropractic Examining Board Fund		950.46	891.42			59.04
Common School Equalization Fund		724,479.32	718,711.32	5,761.00		
Dixon Endowment Fund		13,972.63	14,016.75			446.93
Educational Bond Fund—Series "P"	481.05	32,292.86	33,009.84			693.00
Educational Bond Fund—Series "K"	2,369.98	32,292.86	7,907.36			
Educational Bond Fund—Series "F"	7,584.56	12,225.28	12,225.28			
Educational Bond Fund—Series "M"		43,694.13	40,353.30			
Embalmers' License Fund		1,037.93	1,027.70			2,841.13
Fire Marshal Fund	20.00	10,330.62	10,438.60			30.28
Firemen's Disability Relief Fund	1,318.53	30,759.56	30,688.96			1,246.95
Forester's Co-Operative Work Fund	1,611.29	22,493.47	22,588.55	10.71		1,246.95
Gasoline Inspection Fund	1.00	13,517.00	13,388.09			2,466.44
Hail Insurance Administrative Fund	617.36	1,029,108.28	1,029,356.68			586.35
Highway Administration Fund	97,388.78			139.40		678.52
Highway Maintenance Fund	7.55					97,000.98
Industrial Accident Board Fund		314,061.66	314,061.66			7.55
Industrial Reserve Fund	1,267.67	32,453.70	29,380.74			4,340.63
Law Library Book Fund	4.75	73,538.40	73,538.40			
Medical Board Fund		1,484.59	1,344.34			140.25
Montana Irrigation Commission Fund		1,931.82	1,841.55			94.72
Motor Vehicle Fair-Revolving Fund		12.89	12.89			
Motor Vehicle Administrative Fund		2,686.84	2,170.45			516.39
Northern Montana Manual Training and Agricultural School	\$3,950.75	1,254,851.24	1,281,445.47	100.00		57,256.52
Oil Production License Tax Fund		4,725.79	4,725.79			
Public School Teachers' Permanent Fund		85,986.77	85,986.77			
Public School Teachers' Retirement Salary Fund	17.00	38,000.00	38,017.00			13,747.54
Ryman E. and S. Library Fund	315.00	78,802.53	65,254.44			56.33
Ryman Permanent E. and S. Library Fund		353.19	296.86			
Ryman Permanent Fellowship Fund		9,396.12	9,396.12			
State Horticultural Revolving Fund		9,851.60	9,851.60			
Stock Entry Fund		175.94	175.94			
Teachers' State Certificate Fund	5,562.93	168,898.09	169,436.87	857.67		4,166.48
	806.56	8,387.09	8,128.84			1,064.81

FEDERAL TRUST AND AGENCY FUNDS:

Agricultural College—Adams Fund	1,111.93	14,957.62	14,445.07	.....	1,624.48
Agricultural College—Hatch Fund	1,252.83	14,019.98	13,480.85	.....	1,791.96
Agricultural College—Morrill-Nelson Fund	4,766.37	50,000.00	50,537.05	.....	4,229.32
Agricultural College—Smith-Lever Fund	5,047.81	50,420.81	50,530.35	.....	4,938.27
Agricultural College—Furnell Fund	2,566.66	41,161.04	39,059.82	.....	4,670.88
Board of Health—Materity-Hygiene Fund	1,859.54	12,956.10	12,043.11	.....	2,772.53
Board of Health—Rockefeller Aid Fund	175.00	973.78	1,119.33	.....	29.45
Board of Health—Social Hygiene—U. S. Aid	.....	476.30	471.80	.....	4.50
Forest Reserve Fund	.....	51,322.90	51,322.90	.....	.....
Highway Trust Fund	27,423.31	3,251,468.67	2,872,772.59	3.35	406,115.74
Soldiers' Home Maintenance Fund	.....	6,010.66	6,010.66	.....	.....
Vocational Education Fund	2,598.03	37,426.79	23,321.32	.....	16,703.50
Vocational Rehabilitation Fund	333.93	5,088.48	4,644.14	.....	778.27

FEDERAL LAND GRANT PERMANENT FUNDS ACCOUNT:

Agricultural College—Morrill Act Fund	.....	90,000.00	90,000.00	.....	.....
Agricultural College—Permanent Fund	.....	103,194.16	103,194.16	.....	.....
Common School Permanent Fund	21,340.21	2,271,100.34	2,292,259.65	169.39	11.50
Deaf and Blind School Permanent Fund	.....	50,500.00	30,500.00	.....	.....
Normal School Permanent Fund	.....	131,514.36	131,514.36	.....	.....
Reform School Permanent Fund	.....	35,255.00	35,255.00	.....	.....
School of Mines Permanent Fund	.....	153,003.22	153,000.00	.....	3.22
University Permanent Fund	.....	85,000.00	85,000.00	.....	.....

FEDERAL LAND GRANT INCOME FUNDS:

Agricultural College Interest and Income Fund	486.79	26,859.95	27,210.45	.....	136.29
Agricultural College—Morrill Income Fund	.....	22,467.19	21,824.20	.....	642.99
Common School Interest and Income Fund	261.45	1,744,141.61	1,739,177.99	.....	5,225.07
Deaf and Blind School Interest and Income Fund	1,344.68	14,512.35	14,102.51	.....	1,754.52
Normal School Interest and Income Fund	5,390.06	41,709.63	37,665.24	79.82	9,854.63
Reform School Interest and Income Fund	36.20	13,591.50	10,937.66	.....	2,690.04
School of Mines Interest and Income Fund	27.51	41,338.41	36,669.39	.....	4,696.56
Soldiers' Home Interest and Income Fund	.....	1,592.22	1,592.22	.....	.....
University Interest and Income Fund	4,319.68	30,640.11	34,054.05	.....	905.74

INTEREST AND SINKING FUNDS:

Capitol Building Interest and Sinking Fund	.....	32,920.43	32,915.43	.....	5.00
Educational Bond Interest and Sinking Fund	400,723.25	1,088,077.77	1,362,044.12	.....	126,756.90

LAND OFFICE EXPENSE FUND

.....	2.00	.....	.....	.....	2.00
.....	\$3,973,434.35	\$17,646,160.15	\$17,728,775.34	\$9,132.43	\$3,881,686.76

REPORT OF STATE AUDITOR

TRANSFER ACCOUNT OF CASH FUNDS

Statement No. 7

	July 1, 1925, to June 30, 1927	July 1, 1927, to June 30, 1928
	Debits	Credits
General Fund	333,233.55	\$1,687,422.25
Agricultural College Interest and Income Fund		342.35
Agricultural College Permanent Fund		
Agricultural College—U. S. Aid—Morrill Fund		
Agricultural College—Morrill Interest and Income Fund		
Attorneys' License Fund	342.35	
Auto Theft Fund		
Biological Survey Fund		
Bounty Fund		15.00
Capitol Building Interest and Sinking Fund		20.34
Common School Equalization Fund	17,500.00	7,500.00
Common School Interest and Income Fund		412.50
Common School Permanent Fund		
Depository Interest Fund		
Educational Bond Interest and Sinking Fund		
Educational Bond Fund—Series "G"		
Educational Bond Fund—Series "H"		
Educational Bond Fund—Series "I"		
Educational Bond Fund—Series "J"		
Educational Bond Fund—Series "K"		
Educational Bond Fund—Series "L"		
Educational Bond Fund—Series "M"		
Educational Bond Fund—Series "N"		
Educational Bond Fund—Series "O"		
Federal Employment Fund		
Firemen's Disability Relief Fund		
Gasoline Sales License Tax Fund		
Hail Insurance Fund		
Hail Insurance Administrative Fund		
Highway Fund		
Highway Trust Fund		
Highway Maintenance Fund		
Industrial Accident Fund		
Industrial Reserve Fund		
Industrial Administrative Fund		
Industrial School Permanent Fund		
Industrial School Interest and Income Fund		
Inheritance Tax Fund		
Law Library Book Fund		
Livestock Commission Fund		
Livestock Sanitary Board—Emergency Fund		
Motor Vehicle Administrative Fund		
Normal School Interest and Income Fund		
Normal School Permanent Fund		
Normal School Interest and Income Fund		
Oil Production License Tax Fund		
Oil Production License Tax Fund		
Protected License Fund		
Public School Teachers' Permanent Fund		
Public School Teachers' Retirement Salary Fund		
Soldiers' Home Permanent Fund		
Soldiers' Home Interest and Income Fund		
State Fair—Children's Exhibit Building		

INVESTMENT STATEMENT

July 1, 1926, to June 30, 1927

Statement No. 8

INVESTMENT ACCOUNTS		INVESTMENT ACCOUNTS			
Acct. No.		Bonds and Warrants On Hand July 1, 1926	Bonds and Warrants Purchased to June 30, 1927	Bonds and Warrants Redeemed to June 30, 1927	Bonds and Warrants On Hand June 30, 1927
301	Agricultural Permanent Fund	\$ 434,554.95		\$ 24,918.49	\$ 409,636.46
302	Agricultural Colleges—U. S. Merrill	109,146.42		13,070.88	96,075.54
303	Common School Interest and Income Fund	21,467.49	367,250.35	31,467.49	367,250.35
304	Common School Permanent Fund	10,825,577.86	2,136,750.24	1,903,209.70	11,059,118.40
305	Deaf and Blind School Permanent Fund	117,287.55	63,732.40	23,474.71	187,545.24
306	Dixon Endowment Fund	17,710.12	1,500.00	2,942.10	16,268.02
307	Industrial School Permanent Fund	92,272.20	85,000.00	17,917.63	159,354.57
308	Normal College Permanent Fund	435,175.59	155,000.00	60,521.38	529,655.21
309	Public School Teachers' Permanent Fund	137,009.46		18,300.51	118,708.95
310	School of Mines Permanent Fund	513,512.31	700.00	51,847.94	462,364.37
311	Soldiers' Home Permanent Fund	1,100.00	4,100.00	51,847.94	4,640.45
312	University Permanent Fund	412,512.39	49,600.00	46,408.65	415,733.74
313	Bounty Fund	10,000.00	10,000.00	10,000.00	10,000.00
314	Livestock Sanitary Board Emergency Fund	40,116.64		6,616.64	33,500.00
315	Stock-Stray Fund	65,000.00	65,000.00	85,000.00	45,000.00
316	Educational Bond—Interest and Sinking Fund	315,038.21	499,647.96	315,038.21	499,647.96
317	State Fair—School Children Exhibit Building Trust Fund	3,623.57		3,623.57	
318	War Defense Seed Loans	\$13,581,166.06			\$14,414,619.26
319		197,108.90			197,108.90
320		\$13,778,274.96	\$3,438,370.95	\$2,604,917.75	\$14,611,738.16
INVESTED IN:					
County, City, Town and School District Bonds					\$ 4,921,577.11
Capitol Building Bonds, State of Montana					632,460.25
Educational Bonds, State of Montana					28,395.00
General Fund Warrants, State of Montana					1,482,764.47
U. S. Government Bonds and Certificates					2,363,500.00
Farm Loans					4,523,922.43
SECURITIES HELD AS INVESTMENTS BY THE PERMANENT LAND FUNDS—JUNE 30, 1927					\$14,414,619.26
Capitol Building Bonds				State:	Other:
Educational Bonds				\$ 632,460.25	
General Fund Warrants				284,395.00	
County, City, Town and School District Bonds				928,116.51	
U. S. Bonds and Certificates					\$ 4,786,600.14
Federal Land Bank					2,040,000.00
Farm Loans					496,000.00
					4,523,922.43
					\$11,846,522.57

INVESTMENT STATEMENT

July 1, 1927, to June 30, 1928

INVESTMENT ACCOUNTS

Acct. No.	Bonds and Warrants On Hand July 1, 1927	Bonds and Warrants Purchased to June 30, 1928	Transfers In	Bonds and Warrants Redeemed to June 30, 1928	Transfers Out and Canc. Warrants	Bonds and Warrants On Hand June 30, 1928
301	\$ 409,636.46	\$ 103,000.00		\$ 16,640.45		\$ 495,996.01
302	36,075.54	50,000.00		16,507.82		169,567.72
303	367,290.35	562,380.75		624,928.73		305,232.36
304	11,059,118.40	2,270,652.12	75,000.00	1,471,235.30	148.26	11,933,306.36
305	187,595.24	30,500.00		27,890.90		190,204.34
306	16,268.02	7,881.28		1,638.71		22,510.59
307	159,354.57	35,235.00		16,652.91		177,936.66
308	529,655.21	131,500.00		83,074.70		578,070.51
309	118,708.95	38,000.00		50,593.78		106,115.17
310	462,394.37	153,000.00		51,655.81		560,738.56
311	4,640.45			913.39		3,727.06
312	415,733.74	85,000.00		37,705.01		463,028.73
318	10,000.00	10,000.00		10,000.00		10,000.00
320		103,592.86			75,000.00	28,592.86
323	33,500.00	9,713.58				43,213.58
326	45,000.00	40,000.00		45,000.00		40,000.00
331	499,647.96	834,685.47		719,647.96		614,685.47
334		9,396.12				9,396.12
335		364,725.32				364,725.32
336		9,851.60				9,851.60
	\$14,414,619.26					\$16,127,029.02
	197,108.90					197,108.90
313	War Defense--Seed Loans	\$14,611,728.16	\$75,000.00	\$3,177,146.08	\$75,148.26	\$16,324,137.92
		\$1,889,704.10				
INVESTED IN:						
County, City, Town and School District Bonds						\$ 5,205,900.09
Capital Building Bonds, State of Montana						631,112.75
Educational Bonds, State of Montana						334,795.00
General Fund Warrants, State of Montana						2,448,830.16
U. S. Government Bonds and Certificates						2,051,500.00
Federal Land Bank Bonds						991,000.00
Farm Loans (Notes held by Land Office)						4,433,891.02
						\$16,127,029.02

Statement No. 10 INVENTORY OF ALL PHYSICAL PROPERTY, STATE OF MONTANA, JUNE 30, 1928

Institutions	Land & Land Improvements	Buildings & Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library & Reference Books	Scientific Apparatus	Museums and Collections	Livestock and Poultry	Household and Equipment	Total
Agricultural College	\$ 415,722.05	\$ 1,545,751.00	\$ 74,720.31	\$ 18,108.65	\$115,241.45	\$120,117.93	\$ 66,121.90	\$ 25,874.15	\$ 20,328.50	\$	\$ 2,301,985.94
Deaf and Blind School	\$ 34,899.06	\$ 770,272.00	\$ 27,661.69	\$ 656.65	\$ 35,689.74	\$ 2,957.77	\$ 915.64	10.00	\$ 8,101.00	\$	\$ 891,073.55
Eastern Montana Normal		29.50	441.09	255.49	3,617.50	2,892.72	1,482.67				\$ 8,698.97
Board of Entomology	4,000.00	61,946.93	983.76	576.50	606.77	767.82	1,264.80				\$ 70,146.58
Experiment Station & Substations	39,711.35	65,684.49	23,468.08	3,906.46	22,344.94	10,811.91	24,642.69		27,348.50		\$ 248,403.01
Extension Service					10,163.79	1,065.07		30,484.56			\$ 11,108.86
Montana State Hospital	211,500.00	1,105,391.21	51,558.75	3,440.48	70,997.59	1,686.20	\$ 999.18		24,574.75		\$ 1,477,118.16
Industrial School	62,167.80	334,629.00	20,527.00	4,568.05	11,918.70	1,071.00	684.50		15,049.00	5,378.45	\$ 458,993.50
School of Mines	19,356.39	661,194.33	10,125.50	925.40	21,388.27	9,633.39	38,178.35	7,251.00			\$ 767,332.63
Normal College	25,046.28	618,417.05	4,406.08	352.99	61,234.54	20,413.20	5,942.30				\$ 735,818.94
Orphans' Home	16,500.00	483,309.55	1,880.31	1,873.22	61,234.54	1,133.20			5,329.25	9,959.77	\$ 588,820.44
Montana State Prison	26,362.40	424,376.01	38,941.01	9,365.75	22,805.34	485.00	330.00	226.50	16,010.00	445.00	\$ 538,304.93
Soldiers' Home	17,192.36	158,181.61	17,502.87	2,394.38	9,746.25				2,662.25		\$ 278,221.22
Tuberculosis Sanitarium	21,500.00	215,451.00	4,912.00	3,661.00	11,253.00	156,445.52	48,968.20		5,025.00		\$ 278,202.00
University	290,865.22	1,666,546.80	27,252.40	5,838.44	140,064.32			9,436.88			\$ 2,284,417.38
Vocational School for Girls	42,911.00	259,621.00	8,562.33	1,968.66	18,360.66	660.00			5,328.50		\$ 340,142.15
*State Capitol and Fair Grounds	\$1,076,643.91	\$ 8,371,191.51	\$313,232.80	\$ 62,731.52	\$587,206.07	\$328,059.16	\$197,536.23	\$ 73,283.09	\$132,666.75	\$ 15,783.22	\$11,159,328.26
	35,896.54	1,924,328.03	321,008.62	18,853.61	212,357.51	338,151.82	14,032.54	10,695.00	130.10		\$ 2,875,453.87
*Departments	\$1,112,510.45	\$10,295,519.54	\$634,241.42	\$ 81,585.23	\$799,563.58	\$667,210.98	\$211,562.77	\$ 83,978.09	\$132,796.85	\$ 15,783.22	\$14,034,782.13
State Accountant			\$ 1,135.00	\$	\$ 754.24	\$	\$			\$	\$ 1,880.24
Adjutant General					756.00						\$ 756.00
State Arsenal	1,000.00	19,800.00		150.00	250.00						\$ 21,200.00
Department of Agriculture		468.00	1,048.50	8.50	4,775.88	58.00	1,486.00				\$ 7,839.88
Attorney General					2,804.00	2,345.00					\$ 5,149.00
State Auditor			750.00		10,792.00						\$ 11,542.00
Auto License Plate Factory			12,391.84	236.48	29.63						\$ 12,867.95
Capitol Custodian	15,500.00	1,756,730.00			35,991.75						\$ 1,808,131.75
Chancellor					3,734.25	51.23					\$ 3,785.48
Bureau of Child & Animal Protn...					740.16	68.00					\$ 808.16
Civilian Rehabilitation					350.75						\$ 350.75
District Court					5,884.75	1,981.81					\$ 7,866.56
State Engineer			350.00		5,133.00	146.00	2,122.50				\$ 7,866.56
Bank Examiner					5,475.40						\$ 3,401.50
Board of Examiners			817.75		1,489.46	105.50					\$ 5,825.40
Montana State Fair	12,134.46	88,491.00		446.50	1,090.25						\$ 1,459.46
Fish and Game	4,725.00	42,113.00	355.00	11,002.80	3,872.28						\$ 2,013.50
Forestry) Kalispell	1,537.08	1,454.50	1,596.00	1,062.80	3,709.10			670.00			\$ 105,902.24
Forestry) Missoula	1,000.00			388.60	1,377.10						\$ 80,100.40
Garment Factory			2,680.89	73.93	414.80	127.35	212.50				\$ 7,044.74
Governor's Office			125.00	56.00	9,975.00	362.00	184.81				\$ 3,077.86
Board of Health Insurance					1,255.00						\$ 3,169.62
Board of Health			1,380.00		1,366.60	500.00	3,577.25		38.00		\$ 10,518.00
State Highway		15,271.53	269,172.47	3,887.67	5,037.07	48.18	1,272.03				\$ 6,861.85
Historical Library					12,000.00	102,200.00		10,000.00			\$ 294,688.95
Industrial Accident Board			8,656.00	160.60	9,717.34	60.00					\$ 13,593.94

[illegible]

Statement No. 10 (Continued) ACTUAL INVENTORY VALUE COMPARED WITH BOOK VALUE, JUNE 30, 1928

	Actual Value	Book Value	Over Book Value	Under Book Value
Agricultural College	\$ 2,301,985.94	\$ 2,337,723.72		\$ 35,737.78
Deaf and Blind School	891,073.55	879,617.69	11,455.86	
Eastern Montana Normal	8,628.97	33,628.97		25,000.00
Board of Entomology	70,146.58	66,873.03	3,273.55	
Experiment Station and Substations	248,403.01	157,449.87	90,953.14	
Extension Service	11,168.86	19,350.35		8,181.49
Montana State Hospital	1,477,148.16	1,303,057.46	174,090.70	
Industrial School	458,993.50	458,461.17	532.33	
School of Mines	767,352.63	797,791.18		30,438.55
Normal College	735,818.94	781,839.08		46,020.14
Orphans' Home	538,820.44	553,410.21		14,589.77
Montana State Prison	538,804.93	573,408.81		41,103.88
Soldiers' Home	208,121.22	188,997.76	19,723.46	
Tuberculosis Sanitarium	278,292.00	422,172.10		143,970.10
State University	2,284,417.38	2,406,921.77		122,504.39
Vocational School for Girls	340,142.15	369,341.95		29,199.80
State Capitol and Fair Grounds	2,876,453.87	2,727,411.23	148,042.64	
Difference Between Actual and Book Value	\$14,034,782.13			
	48,904.22			
	\$14,083,686.35	\$14,083,686.35	\$448,071.68	\$496,975.90

NOTE: The book value represents the charges made at the time of the expenditures, while the actual inventory taken represents the estimated present value. The value of the buildings was set by the State Architect at the time of preparing the insurance values.

INSURANCE CARRIED BY THE STATE OF MONTANA

From August 31, 1926, to August 31, 1929

Department	P O L I C Y			Paid From Insurance Appn.	Paid From Other Appns.	Credit by Cancellation	Total Premium
	Building	Contents	Rate				
Capitol Group.....	\$1,360,530.00	\$ 437,376.00	\$.546	\$ 8,675.17	\$ 846.41	\$ 219.08	\$ 9,740.66
State University.....	1,142,091.00	274,544.00	.744	9,311.13	572.60	656.03	10,539.76
Agricultural College.....	1,145,844.00	174,257.00	.72	8,396.75	252.10	855.88	9,504.73
School of Mines.....	534,750.00	58,833.00	.504	2,642.92	327.60	21.14	2,991.66
Normal College.....	470,156.00	61,965.00	.788	3,704.32	.....	488.79	4,193.11
Deaf and Blind School.....	600,841.00	51,645.00	1.146	6,605.82	141.65	615.41	7,362.88
Orphans' Home.....	343,971.00	46,513.00	1.314	4,532.84	552.35	45.77	5,130.96
Industrial School.....	191,907.00	40,985.00	1.562	3,351.71	234.30	207.97	3,793.98
Vocational School.....	192,771.00	19,665.00	1.32	2,477.27	.....	326.89	2,804.16
State Prison.....	353,015.00	49,032.00	.944	3,352.90	377.60	64.82	3,795.32
State Hospital.....	894,911.00	103,674.00	1.262	11,133.10	1,049.62	419.42	12,602.14
Tuberculosis Sanitarium.....	181,274.00	39,510.00	2.204	4,298.83	440.80	126.45	4,866.08
Montana Soldiers' Home.....	98,145.00	13,959.00	1.532	1,517.24	153.20	47.00	1,717.44
	\$7,510,206.00	\$1,372,658.00		\$70,000.00	\$4,948.23	\$4,094.65	\$79,042.88

All policies, except the State Capitol Building, are under a blanket form ninety per cent co-insurance.

GENERAL FUND

Cash Receipts and Disbursements for the Fiscal Year Ended June 30, 1927

RECEIPTS

COUNTY TAXES	\$1,530,652.46
COUNTY LICENSES	24,419.87
SPECIAL TAXES	
Corporation License Tax	282,744.37
Coal Production Tax	140,411.12
Oil Production Tax	97,381.59
Cement Manufacturer's Tax	17,121.95
Metal Mines Tax	204,883.82
Private Car Line License Tax	66,915.48
Inheritance Tax (County)	256,453.86
Inheritance Tax	15,354.59

STATE OFFICERS—BOARDS AND DEPARTMENTS

STATE Auditor—Insurance (Fees)	284,500.64
State Auditor—Powder Magazine (Fees)	1,432.00
State Auditor—Investment (Fees)	457.00
Secretary of State (Fees)	71,546.81
Clerk of Supreme Court (Fees)	2,596.45
Register of State Land (Fees)	15,050.13
State Examiners—City Examinations (Fees)	1,615.00
State Examiners—County Examinations (Fees)	1,600.00
State Examiner—High School Examinations (Fees)	350.00
State Examiner—Bank Examinations (Fees)	3,185.00
State Examiner—Bldg. and Loan Examinations (Fees)	3,760.00
Water Examinations	2,430.00
Board of Health Fees	7,440.50
Livestock Sanitary Board Fees	2,884.78

MISCELLANEOUS INCOMES

Abstractors' License Tax	75.00
Attorney General	672.50
State Treasurer	18.00
Capitol Building	3.00
State Board of Examiners	17.41
State Board of Entomology	15.00
Deaf and Blind School	40.00
Montana State Prison	132.00
Soldiers' Home	75.00

REFUNDS

Attorney General	101.12
State Auditor	59.45
State Treasurer	80.90
State Examiner—Special Examinations	2,221.21
State Examiner	346.11
State Forester	3,550.00
Board of Health	158.79
Board of R. R. Commissioners	350.00
Bureau of Child and Animal Protection	297.78
Board of Entomology	2.46
Historical Library—Duplicate Warrant	6.86

DISBURSEMENTS

CASH, OVERDRAFT, JULY 1, 1926	\$	11,726.32
REFUNDED INCOME		3,842,791.73
EXPENDITURES		36.01
EXPENDITURES—DUPLICATE WARRANTS		
LESS CORRECTIONS	\$3,854,554.06	.09
TRANSFERS		
Common School Interest and Income Fund	\$	748.54
Industrial Administrative Fund		497.01
Educational Bond Fund Series "K"		2,785.15
Educational Interest and Sinking Fund		5,778.88

9,809.58

Interest General Fund Warrants	1.83	
Livestock Sanitary Board—Duplicate Warrant	31.35	
Montana State Hospital—Duplicate Warrant	6.00	
Civilian Rehabilitation	59.88	
Department of Agriculture—Publicity and Labor	634.69	
Department of Agriculture—Horticultural Division	771.11	
Requisitions	123.60	
Board of Equalization	38.98	
Montana State Hospital	54.09	
Agricultural College	4.66	
Vocational School for Girls	18.75	
Superintendent of Public Instruction	2.37	8,921.99
UNIVERSITY OF MONTANA		
Agricultural College Revolving Appropriation	84,543.03	
Normal College Revolving Appropriation	39,146.02	
School of Mines Revolving Appropriation	5,644.95	
State University Revolving Appropriation	79,422.58	
Extension Station Revolving Appropriation	17,675.31	
University Service Revolving Appropriation	2,921.98	
Substation Revolving Appropriation	13,243.78	
Grain Laboratory Revolving Appropriation	3,768.40	245,430.05
STATE INSTITUTIONS		
Deaf and Blind School Revolving Appropriation	8,922.55	
Industrial School Revolving Appropriation	1,864.35	
State Hospital Revolving Appropriation	40,836.80	
State Prison Revolving Appropriation	19,000.00	
Tuberculosis Sanitarium Revolving Appropriation	50,214.42	
Orphans' Home Revolving Appropriation	5,310.25	
Vocational School Revolving Appropriation	15,836.04	142,085.01
MISCELLANEOUS REVOLVING APPROPRIATIONS		
Historical Library Revolving Appropriation	65.50	
Railroad Commission Revolving Appropriation	1,330.80	
State Fair Revolving Appropriation	250.00	
Department of Agriculture Revolving Appropriation	50,139.67	51,785.97
INCOME TRANSFERS		
Depository Interest	78,869.59	
Gasoline License Tax	217,383.40	
Metal Mines Tax	16,905.59	
Coal Production License Tax	14,801.38	327,959.96
TRANSFERS		
Vocational Education U. S. Aid Fund	244.59	
Bounty Fund	14.00	
Attorneys' License Fund	15.00	
Industrial Administrative Fund	5,000.00	5,273.59
		<hr/>
		\$3,813,759.99
		<hr/>
		3,164,596.52
		<hr/>
		\$6,983,356.51
CASH, OVERDRAFT, JUNE 30, 1927		

Statement No. 12 (Continued)

GENERAL FUND

Cash Receipts and Disbursements for the Fiscal Year Ended June 30, 1928

RECEIPTS		DISBURSEMENTS	
COUNTY TAXES		CASH OVERDRAFT, JULY 1, 1927	
Taxes—2 Mill Levy	\$ 900,299.08	REFUNDED INCOME	\$ 4,582.91
Taxes—1½ Mill Levy	675,224.24	EXPENDITURES	3,510,389.73
Taxes Miscellaneous	17,056.27	EXPENDITURES—DUPLICATE WARRANTS	67.22
	\$1,592,579.59		
COUNTY LICENSES	24,477.36	CANCELLED WARRANTS	\$3,515,039.86
SPECIAL TAXES			94.25
Corporation License Tax	243,687.95	TRANSFERS	
Coal Production Tax	153,029.51	North Montana Experiment Station Fund	2,148.33
Oil Production Tax	67,407.02	Vocational Rehabilitation U. S. Aid Fund	124.03
Cement Manufacturer's Tax	6,124.89	Horticultural Revolving Fund	2,126.88
Metal Mines Tax	208,641.68	Law Library Fund	2,150.25
Private Car Line License Tax	71,505.65	Educational Bond Fund—Series "L"	400.00
Inheritance Tax	297,077.91	Horticultural Revolving Fund	13.44
Inheritance Tax	31,870.58		
	1,076,315.19		6,962.88
STATE OFFICERS—BOARDS AND DEPARTMENTS			
State Auditor—Insurance (Fees)	302,783.59		
State Auditor—Powder Magazine (Fees)	1,961.50		
State Auditor—Investment Department (Fees)	80,589.50		
Secretary of State (Fees)	80,420.84		
Clerk of Supreme Court (Fees)	2,849.86		
Register of State Lands (Fees)	12,560.53		
State Examiner	101.00		
Livestock Sanitary Board (Fees)	2,457.12		
	402,773.94		
MISCELLANEOUS INCOMES			
Abstractors' License Tax	72.00		
Child and Animal Protection Bureau	114.38		
State Board of Examiners—Transportation	10.38		
State Board of Examiners—Insurance Premiums	43.61		
Board of Examiners—Fire Loss, Capitol Building	999.79		
State Examiner—Sale of Reports	4.00		
Railroad Commissioners—Maps	509.85		
Board of Health	25.00		
Civilian Rehabilitation	87.00		
Civilian Rehabilitation—Books	3.30		
Federal Government—Water Power Act	164.43		
	2,034.29		
MISCELLANEOUS RECEIPTS			
Vocational School for Girls	400.00		
Horticultural Revolving Account	13.44		
Bounty Fund	10.17		
State Examiners' Fund	350.00		
	773.61		
REFUNDS			
State Auditor (Insurance Department)	35.08		
Attorney General	72.49		
Child and Animal Protection Bureau	360.20		
Civilian Rehabilitation	18.00		
Board of Equalization	8.60		

State Examiner	2,103.17	
State Forester	15.20	
Railroad Commission	49.15	
Eastern Montana Normal College	53.40	
Vocational School for Girls	27.00	
Interest General Fund Warrants	2.80	
Duplicate General Fund Warrants	67.22	2,812.31
UNIVERSITY OF MONTANA		
Agricultural College Revolving Appropriation	78,630.60	
Agricultural College Experiment Station Rev. Appn.	20,588.31	
Agricultural College Extension Service Rev. Appn.	2,508.70	
Agricultural College Substations Rev. Appn.	10,186.00	
Agricultural College Grain Laboratory Rev. Appn.	6,035.60	
Normal College Revolving Appropriation	24,310.61	
School of Mines Revolving Appropriation	7,338.56	
State-University Revolving Appropriation	81,400.00	
East Montana Normal Revolving Appropriation	5,738.05	
North Montana Agricultural Man. Train. Rev. Appn.	2,574.00	239,310.43
STATE INSTITUTIONS		
Deaf and Blind School Revolving Appropriation	8,189.79	
Industrial School Revolving Appropriation	2,338.00	
State Hospital Revolving Appropriation	40,317.14	
State Prison Revolving Appropriation	18,908.80	
Tuberculosis Sanitarium Revolving Appropriation	53,612.33	
Orphans' Home Revolving Appropriation	5,100.00	
Vocational School Revolving Appropriation	14,153.79	
State Prison—Garment Factory	3,777.47	
Soldiers' Home Revolving Appropriation	500.00	
Vocational School Revolving Appropriation—Refunds	1,019.50	
Montana State Prison Revolving Appn.—Refunds	219.17	148,165.99
MISCELLANEOUS REVOLVING APPROPRIATIONS		
Department of Agriculture Revolving Appropriation	63,331.91	
Department of Agriculture State Fair Rev. Appn.	576.18	
Railroad Commission Revolving Appropriation	1,852.30	
State Board of Health Revolving Appropriation	13,400.77	
State Board of Entomology Revolving Appropriation	400.00	
Department of Agriculture Revolving Appn.—Refunds	531.93	80,093.09
INCOME TRANSFERS		
Depository Interest	26,539.51	
Corporation License Tax	1,662.31	
Meta's Mine Tax	1,969.81	
Coal Production License Tax	18,621.13	
Livestock Sanitary Board	230.00	
Oil Production (Highway Commission)	169.75	49,242.51
TRANSFERS		
Vocational Education U. S. Aid Fund	71.28	
Federal Equipment Fund	600.00	
Firemen's Disability and Relief Fund	2,251.15	2,922.43
CASH, OVERDRAFT, JUNE 30, 1927		\$3,621,500.74
		3,065,004.27
		<u>\$6,686,505.01</u>

STATEMENT NO. 12 (CONTINUED)

No. 102—AGRICULTURAL COLLEGE INTEREST AND INCOME FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from interest on investments of Agricultural College Permanent Fund moneys, also leases and rentals of State lands, and the same is disbursed for expenses actually incurred for the support and maintenance of the Agricultural College, as authorized by Sections 1922 and 1923 of the Revised Codes of Montana, 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 2,994.19	Expenditures	\$ 26,333.45
Collections—Leases	696.90	Trans.—Agri. Coll. Perm. Fd.	342.35
Collections—Grazing Permits	731.12	Balance, June 30, 1927.....	3,508.78
Collections—Int., Land Sales	3,184.66		
Collections—Int., Bonds	22,577.71		
Total	\$ 30,184.58	Total	\$ 30,184.58
Balance, July 1, 1927.....	\$ 3,508.78	Expenditures	\$ 26,091.09
Collections—Leases	335.85	Exp.—Int. Accrued on Bonds	768.86
Collections—Grazing Permits	176.20	Trans.—Agri. Coll.—Morrill	
Collections—Int. on Land Sales	1,188.12	Int. and Inc.	11.62
Collections—Int. on Land Bonds	23,394.13	Balance, June 30, 1928.....	1,731.51
Total	\$ 28,603.08	Total	\$ 28,603.08

No. 103—AGRICULTURAL COLLEGE PERMANENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from State land and timber sales.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 46,179.34	Refunded Income.....	\$ 216.85
Investments Repaid.....	24,576.14	Balance, June 30, 1927.....	84,084.33
Collections—Land Sales.....	4,666.94		
Collections—Timber Sales.....	8,384.81		
Collections—Refunds	151.60		
Transfers—Investments	342.35		
Total	\$ 84,301.18	Total	\$ 84,301.18
Balance, July 1, 1927.....	\$ 84,084.33	Refunded Income.....	\$ 194.16
Collections—Land Sales.....	1,755.47	Investments Made.....	103,000.00
Collections—Timber Sales.....	5,193.17	Trans.—Agri. Coll. (Morrill)	
Refunds—Timber Sales.....	194.16	U. S. Aid	100.00
Miscellaneous	100.50	Balance, June 30, 1928.....	4,673.92
Investments Repaid.....	16,640.45		
Total	\$ 107,968.08	Total	\$ 107,968.08

No. 104—AGRICULTURAL COLLEGE—MORRILL INTEREST AND INCOME FUND

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from interest on investments of Agricultural College Permanent Fund moneys, also leases and rentals of State lands, and the same is disbursed for expenses actually incurred for the support and maintenance of the Agricultural College, as authorized by Sections 1922 and 1923 of the Revised Codes, 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 969.41	Refunded Income.....	\$ 60.00
Collections—Leases	7,038.79	Expenditures	14,333.51
Collections—Grazing Permits.....	15.00	Balance, June 30, 1927.....	4,538.67
Collections—Int., Land Sales.....	4,448.35		
Collections—Int., Bonds	6,400.63		
Refunds	60.00		
Total	\$ 18,932.18	Total	\$ 18,932.18
Balance, July 1, 1927.....	\$ 4,538.67	Expenditures	\$ 21,801.67
Collections—Leases	6,915.77	Exp.—Int. Accrued on Bonds.....	665.52
Collections—Int. on Land Sales.....	4,071.45	Balance, June 30, 1928.....	234.30
Collections—Int. on Bonds.....	7,163.98		
Trans.—Agri. Coll. Int. and Inc. Fd. (Int. on Dep.).....	11.62		
Total	\$ 22,701.49	Total	\$ 22,701.49

No. 105—AGRICULTURAL COLLEGE—U. S. AID (MORRILL)

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund is a fund established by the Federal Government for the aid of the Agricultural College.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 38,608.92	Balance, June 30, 1927.....	\$ 62,492.44
Collections—Land Sales.....	3,270.40		
Collections—Timber Sales.....	7,542.24		
Investments Repaid.....	13,070.88		
Total	\$ 62,492.44	Total	\$ 62,492.44
Balance, July 1, 1927.....	\$ 62,492.44	Investments Made.....	\$ 90,000.00
Collections—Land Sales.....	1,500.00	Balance, June 30, 1928.....	1,830.68
Collections—Land Sales.....	3,537.70		
Collections—Timber Sales.....	7,792.72		
Investments Repaid.....	16,407.82		
Transfers—Investments	100.00		
Total	\$ 91,830.68	Total	\$ 91,830.68

No. 107—ARCHITECTURAL BOARD FUND

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of examination fees and license fees collected by the State Board of Architectural Examiners, pursuant to Sections 3236 and 3238, Revised Codes of Montana.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 10.79	Warrants Drawn.....	\$ 294.71
Collections	285.00	Balance, June 30, 1927.....	1.08
Total	\$ 295.79	Total	\$ 295.79
Balance, July 1, 1927.....	\$ 1.08	Expenditures	\$ 366.92
Collections	366.00	Balance, June 30, 1928.....	.16
Total	\$ 367.08	Total	\$ 367.08

No. 108—ATTORNEYS' LICENSE FUND

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of examination fees and license to practice fees, paid by attorneys at law to the Clerk of the Supreme Court, pursuant to Sections 8946 and 8950 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 4,916.70	Expenditures	\$ 1,882.51
Collections	3,680.00	General Fund	15.00
Total	\$ 8,596.70	Balance, June 30, 1927.....	6,699.19
Balance, July 1, 1927.....	\$ 6,699.19	Total	\$ 8,596.70
Collections	3,770.00	Expenditures	\$ 811.17
Total	\$ 10,469.19	Trans.—Law Library Fund.....	6,820.76
		Balance, June 30, 1928.....	2,837.26
		Total	\$ 10,469.19

No. 112—BOARD OF HEALTH—DISEASE CONTROL

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of money contributed by the Federal Government which cooperates with the State Board of Health in preventing and controlling communicable diseases, pursuant to section 2564 of the Revised Codes of Montana, 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 503.44	Expenditures	\$ 26.06
Total	\$ 503.44	Balance, June 30, 1927.....	477.38
Balance, July 1, 1927.....	\$ 477.38	Total	\$ 503.44
Total	\$ 477.38	Expenditures	\$ 476.30
		Balance, June 30, 1928.....	1.08
		Total	\$ 477.38

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No. 114—BOUNTY FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of five per cent of all license money collected by the several County Treasurers of the State, also the proceeds from the special tax levy on livestock for bounty purposes, and is used in paying bounty claims for the killing of predatory animals. The payment of all bounty claims is supervised by the State Livestock Commission.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 12,772.37	Investments Made.....	\$ 10,000.00
Collections.....	33,410.57	Expenditures.....	33,108.92
Trans.—Biological Survey Fund.....	7,500.00	General Fund.....	14.00
Trans.—Investments.....	10,000.00	Balance, June 30, 1927.....	20,560.02
Total.....	\$ 63,682.94	Total.....	\$ 63,682.94
Balance, July 1, 1927.....	\$ 20,560.02	Investments Made.....	\$ 10,000.00
Collections.....	32,983.75	Expenditures.....	39,609.43
Trans.—Investments.....	10,000.00	Warrants Drawn.....	\$ 49,609.43
Trans.—Biological Fund.....	7,500.00	Less—Canc. Warrant.....	26.00
Total.....	\$ 71,043.77	Total.....	\$ 49,583.43
		Trans.—Lvstk. Comm. Fund.....	412.50
		Balance, June 30, 1928.....	21,047.84
		Total.....	\$ 71,043.77

No. 116—CAPITOL BUILDING INTEREST AND SINKING FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from land sales, timber sales, leases and interest and is disbursed for the payment of interest and the retirement of Capitol Building Bonds.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 38,801.02	Bonds.....	\$ 41,295.00
Collections—Land Sales.....	7,201.54	Interest Coupons.....	32,437.50
Collections—Leases.....	5,700.65	Balance, June 30, 1927.....	19,501.55
Collections—Timber Sales.....	26,315.18	Total.....	\$ 93,234.05
Collections—Oil and Gas Leases.....	100.00	Refunded Income.....	187.93
Collections—Int. on Land Sales.....	6,352.02	Bonds Redeemed.....	1,347.50
Trans.—Treasurer's Vault Fund.....	8,763.64	Interest Coupons.....	31,385.00
Total.....	\$ 93,234.05	Balance, June 30, 1928.....	32,425.91
Balance, July 1, 1927.....	\$ 19,501.55	Total.....	\$ 65,346.34
Collections—Land Sales.....	1,498.20		
Collections—Leases.....	6,466.26		
Collections—Timber Sales.....	21,197.47		
Collections—Oil and Gas Leases.....	1,020.00		
Collections—Int. on Land Sales.....	5,725.25		
Collections—Grazing Permits.....	2,255.16		
Collections—Land Sales.....	7,494.52		
Refunds—Grazing Permits.....	38.72		
Refunds—Timber Sales.....	149.21		
Total.....	\$ 65,346.34		

No. 117—CAREY LAND ACT BOARD FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of money collected by the Carey Land Act Board from the sale or lease of land selected under the provisions of the Carey Land Act, pursuant to Section 1963 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 8,329.72	Balance, June 30, 1927.....	\$ 9,901.72
Collections.....	1,572.00	Total.....	\$ 9,901.72
Total.....	\$ 9,901.72	Expenditures.....	\$ 1,719.32
Balance, July 1, 1927.....	\$ 9,901.72	Balance, June 30, 1928.....	9,568.83
Collections.....	1,386.43	Total.....	\$ 11,288.15
Total.....	\$ 11,288.15		

No. 118—CAREY LAND ACT FILING FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of fees collected by the Carey Land Act Board for filings made on reserved land but not yet patented to the State, pursuant to Section 1987 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 936.00	Balance, June 30, 1927.....	\$ 947.00
Collections	11.00		
Total	\$ 947.00	Total	\$ 947.00
Balance, July 1, 1927.....	\$ 947.00	Balance, June 30, 1928.....	\$ 953.00
Collections	6.00		
Total	\$ 953.00	Total	\$ 953.00

No. 119—CHIROPRACTIC EXAMINING BOARD FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of all examination and renewal fees received by the State Board of Chiropractic Examiners, pursuant to Section 3150 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 396.60	Expenditures	\$ 925.64
Collections	895.00	Balance, June 30, 1927.....	365.96
Total	\$ 1,291.60	Total	\$ 1,291.60
Balance, July 1, 1927.....	\$ 365.96	Expenditures	\$ 950.46
Collections	1,107.00	Balance, June 30, 1928.....	522.50
Total	\$ 1,472.96	Total	\$ 1,472.96

No. 120—COMMON SCHOOL INTEREST AND INCOME FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The sources of income for this fund are as follows: Money received from the leases and rental of State Lands, interest on deferred payments on contract of sale of same, interest on mortgages of State land and interest on investment of the Common School Permanent Fund in bonds and State warrants.

This fund is disbursed as follows: Ninety-five per cent is distributed to the several school districts in proportion to the number of children of school age in each district and the remaining five per cent is transferred to the Common School Permanent Fund.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 464,186.42	Refunded Income.....	\$ 2,440.00
Collections—Grazing Permits.....	2,051.73	Investments Made.....	367,290.35
Coll.—Oil and Gas Leases.....	38,160.00	Exp.—Premiums on Bonds.....	24,156.25
Coll.—Int. on Land Sales.....	244,711.83	Exp.—Accrued Int. on Bonds.....	14,343.32
Coll.—Int. on Mortgages.....	178,083.50	Apportionment to Counties.....	1,296,922.04
Coll.—Leases	337,957.49	Trans.—Comm. Sch. Perm. Fd.....	68,259.02
Coll.—Int. on Bonds.....	285,056.14	Transfer Corrections.....	333.17
Coll.—Int. on Warrants.....	63,282.73	Balance, June 30, 1927.....	161,561.55
Coll.—Interest	3,919.11		
Coll.—Leases	252.00		
Coll.—Metals Mine Tax.....	203,362.23		
Coll.—Refunds	2,440.00		
Transfers—Depository Interest.....	31,194.54		
Transfers—Oil Production.....	41,190.62		
Transfers—Protested License Fd.....	16,905.60		
Transfers—Comm. Sch. Perm. Fd.....	335.45		
Transfers—Metals Mine Tax.....	748.54		
Transfers—Investments	21,467.47		
Total	\$ 1,935,305.70	Total	\$ 1,935,305.70
Balance, July 1, 1927.....	\$ 161,561.55	Refunded Income.....	\$ 3,215.43
Coll.—Leases	396,333.68	Investments Made.....	562,930.75
Coll.—Grazing Permits.....	2,072.26	Exp.—Int. Accrued on Bonds.....	5,380.17
Coll.—Oil and Gas Leases.....	90,677.28	Exp.—Prem. on Bonds.....	632.60
Coll.—Int. on Land Sales.....	272,865.20	Apportionment to Counties.....	1,171,982.66
Coll.—Int. on Mortgages.....	263,436.78	Trans.—Comm. Sch. Perm. Fd.....	61,706.87
Coll.—Int. on Bonds.....	302,970.57	Balance, June 30, 1928.....	357,132.16
Coll.—Int. on Warrants.....	26,496.36		
Coll.—State Forester.....	3,567.82		
Investments Repaid.....	115,000.00		
Refunds	3,215.43		
Depository Interest.....	14,854.97		
Investments	509,928.74		
Total	\$ 2,162,980.64	Total	\$ 2,162,980.64

No. 121—COMMON SCHOOL PERMANENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds of coal and oil leases of State lands, from the sale of timber, sand and stone, the principal on land and timber sales and service of process fees collected by the State Auditor.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 240,397.46	Refunded Income.....	\$ 856.23
Coll.—Land Sales.....	273,975.04	Investments Made.....	2,136,414.79
Coll.—Oil and Gas Royalties.....	313,997.30	Transfers—Investments	335.45
Coll.—Coal and Sand.....	1,334.51	Balance, June 30, 1927.....	701,156.39
Coll.—Timber Sales.....	27,420.49		
Coll.—Farm Loans.....	54,524.45		
Coll.—Farm Loan Taxes.....	2,235.66		
Coll.—Timber Sales	7,002.56		
Coll.—Public Lands (5%).....	1,550.38		
Coll.—State Auditor.....	633.00		
Coll.—Refunds	650.23		
Investments Repaid.....	569,115.64		
Transfers—Investments	1,277,333.95		
Transfers—Comm. Sch. Int. & Inc. Fund	68,259.02		
Transfers—Corrections	333.17		
Total	\$ 2,838,762.86	Total	\$ 2,838,762.86
Balance, July 1, 1927.....	\$ 701,156.39	Refunded Income.....	\$ 447.09
Investments Repaid.....	682,360.99	Investments Made.....	2,270,632.12
Coll.—Land Sales.....	50,051.66	Balance, June 30, 1928.....	443,100.96
Coll.—Oil and Gas Royalties.....	155,689.97		
Coll.—Coal and Sand Royalties.....	2,549.45		
Coll.—Timber Sales.....	35,478.98		
Coll.—Land Sales.....	235,555.95		
Coll.—State Auditor.....	99.65		
Refund	447.09		
Cancelled Warrants.....	148.26		
Trans.—Comm. Sch. Int. & Inc. Fund	61,706.87		
Trans.—Investments	788,934.91		
Total	\$ 2,714,180.17	Total	\$ 2,714,180.17

No. 122—DEAF AND BLIND SCHOOL INTEREST AND INCOME FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from interest on investments of Deaf and Blind School Permanent Fund moneys, also leases and rentals of State lands, and is disbursed for expenses actually incurred for the support and maintenance of the Deaf and Blind School, as authorized by Sections 1922 and 1923 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 1,063.89	Refunded Income.....	\$.80
Coll.—Leases	2,856.69	Expenditures	11,886.89
Coll.—Grazing Permits.....	27.15	Exp.—Accrued Interest.....	815.57
Coll.—Int. Land Sales.....	1,508.48	Balance, June 30, 1927.....	901.19
Coll.—Int. on Bonds.....	8,147.44		
Refunds .....	.80		
Total	\$ 13,604.45	Total	\$ 13,604.45
Balance, July 1, 1927.....	\$ 901.19	Expenditures	\$ 14,360.71
Coll.—Leases	2,752.50	Exp.—Int. Accrued on Bonds.....	151.64
Coll.—Grazing Permits.....	141.10	Balance, June 30, 1928.....	548.95
Coll.—Int. on Land Sales.....	1,610.40		
Coll.—Int. on Bonds.....	9,354.80		
Coll.—Int. on Warrants.....	301.31		
Total	\$ 15,061.30	Total	\$ 15,061.30

No. 123—DEAF AND BLIND SCHOOL PERMANENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of proceeds from State land and timber sales.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 43,156.22	Investments Made.....	\$ 63,782.40
Coll.—Land Sales.....	1,338.53	Balance, June 30, 1927.....	5,291.21
Coll.—Timber Sales.....	1,104.15		
Investments Repaid.....	23,474.71		
Total	\$ 69,073.61	Total	\$ 69,073.61
Balance, July 1, 1927.....	\$ 5,291.21	Investments Made.....	\$ 30,500.00
Coll.—Land Sales.....	1,080.32	Balance, June 30, 1928.....	3,873.94
Coll.—Timber Sales.....	111.51		
Investments Repaid.....	27,890.90		
Total	\$ 34,373.94	Total	\$ 34,373.94

No. 124—DEPOSITORY INTEREST FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of interest paid by the several State Depositories on State Funds deposited with them.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 24,571.97	Trans.—General Fund.....	\$ 78,869.59
Collections	85,492.16	Trans.—Comm. Sch. Int. & Inc.....	31,194.54
Total	\$ 110,064.13	Total	\$ 110,064.13
Collections	\$ 58,147.54	Trans.—Comm. Sch. Int. & Inc.....	\$ 14,854.97
		General Fund.....	26,589.51
		Hail Insurance.....	308.25
		Balance, June 30, 1928.....	16,394.81
Total	\$ 58,147.54	Total	\$ 58,147.54

No. 125—DIXON ENDOWMENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is interest paid on the Dixon Endowment for the benefit of the Law School of the State University.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 12,861.25	Investments Made.....	\$ 1,500.00
Collections	4,639.02	Expenditures	9,274.97
Investments Repaid.....	2,942.10	Balance, June 30, 1927.....	9,667.40
Total	\$ 20,442.37	Total	\$ 20,442.37
Balance, July 1, 1927.....	\$ 9,667.40	Investments Made.....	\$ 7,881.28
Collections	4,527.23	Expenditures	6,071.35
Investments Repaid.....	1,638.71	Balance, June 30, 1928.....	1,880.71
Total	\$ 15,833.34	Total	\$ 15,833.34

No. 126—EMBALMERS' LICENSE FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of fees and licenses collected by the State Board of Health for the examination and licensing of embalmers.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 953.25	Expenditures	\$ 670.19
Collections	768.00	Balance, June 30, 1927.....	1,051.06
Total	\$ 1,721.25	Total	\$ 1,721.25
Balance, July 1, 1927.....	\$ 1,051.06	Expenditures	\$ 1,037.98
Collections	1,659.00	Balance, June 30, 1928.....	1,672.08
Total	\$ 2,710.06	Total	\$ 2,710.06

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No. 127—ESCHEATED ESTATES FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of money deposited by the several public administrators of the several counties, pursuant to Section 10001 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 86,067.42	Expenditures	\$ 3,268.15
Collections	11,027.12	Balance, June 30, 1927.....	93,826.39
Total	\$ 97,094.54	Total	\$ 97,094.54
Balance, July 1, 1927.....	\$ 93,826.39	Investments Made.....	\$ 103,592.86
Collections	30,170.11	Refunds	169.24
Refunds	169.24	Balance, June 30, 1928.....	20,403.64
Total	\$ 124,165.74	Total	\$ 124,165.74

No. 128—STOCK ESTRAY FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds of sale of strayed stock and is handled and disbursed by the Livestock Commission, pursuant to Section 3332 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 176,612.03	Balance O. D., July 1, 1926.....	\$ 12,486.53
Investments Repaid.....	20,000.00	Investments Made.....	65,000.00
Trans.—Investments	65,000.00	Expenditures	160,972.71
Total	\$ 261,612.03	Trans.—Livestock Comm. Fd.....	22,206.29
Balance, July 1, 1927.....	\$ 946.50	Balance, June 30, 1927.....	946.50
Collections	140,388.22	Total	\$ 261,612.03
Trans.—Investments	45,000.00	Expenditures	\$ 128,047.42
Total	\$ 186,334.72	Less Canc. Warrants.....	7.00
		Total	\$ 128,040.42
		Investments Made.....	40,000.00
		Trans.—Livestock Comm. Fd.....	9,037.08
		Balance, June 30, 1928.....	9,257.22
		Total	\$ 186,334.72

No. 129—STATE EXAMINER'S FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of all sums collected as examination fees, pursuant to Section 73, Chapter 89, of the 20th Session Laws of 1927.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 19,196.00	Balance, June 30, 1927.....	\$ 19,196.00
Total	\$ 19,196.00	Total	\$ 19,196.00
Balance, July 1, 1927.....	\$ 19,196.00	Balance, June 30, 1928.....	\$ 56,127.95
Collections	36,931.95	Total	\$ 56,127.95
Total	\$ 56,127.95		

No. 130—FIRE MARSHAL FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund is maintained by a tax of one-fourth of one per cent on the gross premium receipts, less cancellation and return premium, on all business transacted by each fire insurance company in the State of Montana.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 6,129.55	Expenditures	\$ 9,069.97
Collections	9,439.40	Balance, June 30, 1927.....	6,498.98
Total	\$ 15,568.95	Total	\$ 15,568.95
Balance, July 1, 1927.....	\$ 6,498.98	Expenditures	\$ 10,339.02
Collections	8,645.22	Balance, June 30, 1928.....	4,805.18
Total	\$ 15,144.20	Total	\$ 15,144.20

No. 131—FISH AND GAME FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of all sums collected or received from the sale of hunting and fishing licenses or permits, from the sale of seized game or hides, or from fines, damages collected for violations of the fish and game laws of this State, from appropriations, or received by the Fish and Game Commission from any other source.

The fund is disbursed in the payment of salaries and wages, care and maintenance of the various State Fish Hatcheries, fees, expenses and expenditures of every source and kind whatsoever authorized to be made by the Fish and Game Commission, pursuant to Section 3670 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 88,853.45	Refunded Income.....	\$ 1,071.29
Collections	170,061.99	Expenditures	181,578.53
Refunds	1,051.29	Balance, June 30, 1927.....	77,316.91
Total	\$ 259,966.73	Total	\$ 259,966.73
Balance, July 1, 1927.....	\$ 77,316.91	Refunded Income	\$ 27.50
Collections	187,586.84	Expenditures	206,495.76
Refunds	27.50	Balance, June 30, 1928.....	58,407.99
Total	\$ 264,931.25	Total	\$ 264,931.25

No. 132—FOREST RESERVE FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of twenty-five per cent of the proceeds collected by the Federal Government for National Forest Reserve grazing permits, which fraction is deposited in the State Treasury to be distributed to the several counties in proportion to the number of acres of forest reserve lands contained in each.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 58,096.09	Apportionment to Counties.....	\$ 58,096.09
Total	\$ 58,096.09	Total	\$ 58,096.09
Collections	\$ 51,322.90	Apportionment to Counties.....	\$ 51,322.90
Total	\$ 51,322.90	Total	\$ 51,322.90

No. 134—GASOLINE INSPECTION—OIL INSPECTION FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund is used and maintained for the payment of salaries and expenses incurred in the analysis and inspection of the various grades and kinds of oil and gasoline sold and distributed in this State.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 1,652.00	Refunded Income.....	\$ 4.00
Refunds	4.00	Balance, June 30, 1927.....	1,652.00
Total	\$ 1,656.00	Total	\$ 1,656.00
Balance, July 1, 1927.....	\$ 1,652.00	Refunded Income	\$ 4.00
Collections	3,653.00	Expenditures	2,966.34
Refunds	4.00	Balance, June 30, 1928.....	2,338.66
Total	\$ 5,309.00	Total	\$ 5,309.00

No. 136—HAIL INSURANCE ADMINISTRATIVE FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund consists of various sums transferred from the Hail Insurance Fund, upon authority of the Chairman of the State Hail Insurance Board. The proceeds of the Administrative Fund are used in the payment of necessary salaries and expenses incurred in the payment of State Hail Insurance losses.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 2,491.64	Expenditures	\$ 10,119.38
Trans. Hail Ins. Fd.	7,000.00	Hail Insurance Fund.	2,000.00
Balance, O. D., June 30, 1927.....	2,627.74	Total	\$ 12,119.38
Total	\$ 12,119.38	Cash O. D. June 30, 1928.....	2,627.74
Trans. Hail Ins. Fd.	16,000.00	Expenditures	13,547.00
Cash O. D., June 30, 1928	191.52	Trans.—Motor Vehicle Adm.....	16.78
Total	\$ 16,191.52	Total	\$ 16,191.52

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No. 137—HAIL INSURANCE FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of all taxes levied and collected by the several counties of the State, upon lands coming within the provisions of the State Hail Insurance Law, which tax moneys are deposited with the State Treasurer.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 91,320.81	Cash O. D. July 1, 1926.....	\$ 19,757.14
Refunds	271.27	Refunded Income	271.27
Trans.—Hail Ins. Adm. Fd.....	2,000.00	Expenditures	31,842.64
		Trans.—Hail Ins. Adm. Fd.....	7,000.00
		Balance, June 30, 1927.....	34,721.03
Total	\$ 93,592.08	Total	\$ 93,592.08
Balance, July 1, 1927.....	\$ 34,721.03	Refunded Income	\$ 150.00
Collections	159,046.92	Expenditures	120,438.31
Refunds	150.00	Trans.—Hail Ins. Adm. Fd.....	16,000.00
Trans.—Depository Int. Fd.....	308.25	Balance, June 30, 1928.....	57,637.89
Total	\$ 194,226.20	Total	\$ 194,226.20

No. 138—STATE HIGHWAY FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The State Highway Fund is credited with the sales of equipment, etc., the receipt of Gasoline Sales License Tax and fifty per cent of the Oil Royalties paid by the Secretary of the Treasury of the United States to the State of Montana.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 1,354.15	Refunded Income	\$ 4,573.45
Collections	441,358.56	Exp.—Warrants Drawn	343,247.19
Refunds	4,573.45	Trans.—Highway Trust Fund.....	22,563.44
Trans.—Highway Trust	3,444.07	Trans.—Maintenance Fund	36,007.00
Trans.—Highway Maintenance	1,726.37	Balance, June 30, 1927.....	206,227.58
Trans.—Gas. Lic. Tax Fund.....	108,840.06		
Trans.—U. S. Oil Royalty Fund.....	49,241.49		
Trans.—Protested Lic. Fund.....	2,080.51		
Total	\$ 612,618.66	Total	\$ 612,618.66
Balance, July 1, 1927.....	\$ 206,227.58	Expenditures	\$ 1,029,093.88
Collections	1,999,263.39	Canc. Warrant.....	125.00
Trans.—Gas. Lic. Tax. Fd.....	5,828.94		
Trans.—Protested Lic. Fund.....	331.18	Trans.—Genl. Fund	\$ 1,028,968.88
Trans.—Highway Trust Fund.....	5,712.08		169.75
Trans.—Maintenance Fund	1,365.12	Trans.—Comm. Sch. Equal. Fd....	84.87
		Trans.—Highway Trust Fund.....	1,000,192.37
		Trans.—Oil Prod. Lic. Tax Fd.....	84.88
		Trans.—Federal Equipment Fd.....	4.83
		Balance, June 30, 1928.....	189,222.71
Total	\$ 2,218,728.29	Total	\$ 2,218,728.29

No. 139—INDUSTRIAL ACCIDENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from premiums paid on the payrolls of the various companies, firms and individuals coming under the provisions of the Workmen's Compensation Law, Plan three.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 15,082.98	Warrants Drawn	\$ 290,463.78
Collections	291,038.86	Balance, June 30, 1927.....	15,703.06
Trans.—Indus. Reserve Fund.....	45.00		
Total	\$ 306,166.84	Total	\$ 306,166.84
Balance, July 1, 1927.....	\$ 15,703.06	Expenditures	\$ 314,061.66
Collections	300,914.74	Balance, June 30, 1928.....	2,556.14
Total	\$ 316,617.80	Total	\$ 316,617.80

No. 140—INDUSTRIAL ACCIDENT ADMINISTRATIVE FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the fees collected by the Industrial Accident Board for boiler inspections, mine inspections and other industrial safety inspections.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 416.64	Refunded Income	\$ 53.30
Collections	24,535.51	Expenditures	19,686.61
Refunds	105.80	Trans.—General Fund	5,000.00
Trans.—General Fund	497.01	Balance, June 30, 1927.....	815.05
Total	\$ 25,554.96	Total	\$ 25,554.96
Balance, July 1, 1927	\$ 815.05	Expenditures	\$ 32,453.70
Collections	30,914.52	Total	\$ 32,453.70
Cash O. D., June 30, 1928.....	724.13		
Total	\$ 32,453.70		

No. 141—INDUSTRIAL RESERVE FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of transfers made from the Industrial Accident Fund, upon order of the Accident Board.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 4,994.19	Refunded Income	\$ 668.93
Collections	42,804.37	Expenditures	47,689.28
Refunds	668.93	Trans.—Indus. Acci. Fd.....	45.00
Total	\$ 48,467.49	Balance, June 30, 1927.....	64.28
Balance, July 1, 1927.....	\$ 64.28	Total	\$ 48,467.49
Collections	74,958.28	Expenditures	\$ 73,538.40
Total	\$ 75,022.56	Balance, June 30, 1928.....	1,484.16
		Total	\$ 75,022.56

No. 142—INDUSTRIAL SCHOOL INTEREST AND INCOME FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from interest on investments of Industrial School Permanent Fund moneys, also leases and rentals of State lands, and is disbursed for expenses actually incurred for the support and maintenance of the Industrial School, as authorized by Sections 1922 and 1923 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 7.34	Refunded Income	\$ 75.44
Collections—Leases	2,946.61	Expenditures	10,710.07
Coll.—Grazing Permits	17.35	Trans.—Indus. Sch. Perm. Fd.....	1.38
Coll.—Int. on Land Sales.....	2,450.80	Balance, June 30, 1927.....	220.81
Coll.—Int. on Bonds.....	5,510.16		
Coll.—Refunds	75.44		
Total	\$ 11,007.70	Total	\$ 11,007.70
Balance, July 1, 1927.....	\$ 220.81	Warrants Drawn	13,179.56
Coll.—Leases	2,417.54	Exp.—Int. Accrued on Bonds.....	411.94
Coll.—Grazing Permits	227.90	Balance, June 30, 1928.....	470.76
Coll.—Int. on Land Sales.....	1,710.96		
Coll.—Int. on Bonds.....	9,484.45		
Coll.—Misc. ....	.60		
Total	\$ 14,062.26	Total	\$ 14,062.26

No. 143—INDUSTRIAL SCHOOL PERMANENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of State land and timber.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926	\$ 78,710.40	Investments Made	\$ 85,000.00
Coll.—Land Sales	3,256.94	Balance, June 30, 1927.....	15,084.01
Coll.—Timber Sales	199.04		
Investments Repaid	17,916.25		
Trans.—Investments	1.38		
Total	\$ 100,084.01	Total	\$ 100,084.01
Balance, July 1, 1927.....	\$ 15,084.01	Investments Made	\$ 35,295.00
Coll.—Land Sales	2,584.12	Balance, June 30, 1928.....	2,549.30
Coll.—Timber Sales	3,523.26		
Investments Repaid	16,652.91		
Total	\$ 37,844.30	Total	\$ 37,844.30

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No. 147—LAND OFFICE EXPENSE FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund is no longer used, having been transferred to the General Fund.

RECEIPTS		DISBURSEMENTS	
Cash, Overdraft—June 30, 1927.....	\$ 2.00	Cash, Overdraft—July 1, 1926.....	\$ 2.00
Total	\$ 2.00	Total	\$ 2.00
Cash, Overdraft—June 30, 1928.....	\$ 2.00	Cash, Overdraft—July 1, 1927.....	\$ 2.00
Total	\$ 2.00	Total	\$ 2.00

No. 148—LAW LIBRARY BOOK FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of twenty per cent of all fees collected by the Clerk of the Supreme Court and any appropriation especially made by the Legislature; also any balance remaining to the credit of the Attorneys' License Fund on the thirty-first day of March of each year is to be transferred to the Law Library Book Fund. (See Sections 1556 and 8960 of the Revised Codes of Montana for 1921.)

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 4,883.37	Expenditures	\$ 972.21
Total	\$ 4,883.37	Balance, June 30, 1927.....	3,911.16
Balance, July 1, 1927.....	\$ 3,911.16	Total	\$ 4,883.37
Collections	19.54	Expenditures	\$ 1,484.59
Trans.—Attorneys' Lic. Fd.....	6,820.76	Balance, June 30, 1928.....	11,417.12
Trans.—General Fund	2,150.25	Total	\$ 12,901.71
Total	\$ 12,901.71		

No. 149—LIVESTOCK COMMISSION FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of taxes collected against livestock and deposited with the State Treasurer by the County Treasurers, brand recording fees and other fees collected by the Livestock Commission. The tax levy for the benefit of the Livestock Commission is determined by the State Board of Equalization.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 26,193.15	Balance, July 1, 1926.....	\$ 3,050.94
Trans.—Stock Estray Fund.....	22,206.29	Expenditures	44,242.42
Total	\$ 48,399.44	Balance, June 30, 1927.....	1,106.08
Balance, July 1, 1927.....	\$ 1,106.08	Total	\$ 48,399.44
Collections	28,949.18	Expenditures	\$ 43,574.73
Trans.—Stock Estray Fd.....	9,037.08	Total	\$ 43,574.73
Trans.—Bounty Fund	412.50		
Cash, O. D.—June 30, 1928.....	4,069.89		
Total	\$ 43,574.73		

No. 150—LIVESTOCK SANITARY BOARD EMERGENCY FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund is created and used only when, in the opinion of the Livestock Sanitary Board, an emergency exists. It is then to be expended for such purposes as the Sanitary Board may order or direct.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 90.66	Balance, June 30, 1927.....	\$ 8,379.48
Collections	1,672.18	Total	\$ 8,379.48
Investments	6,616.64	Investments Made	\$ 9,713.58
Total	\$ 8,379.48	Accrued Interest	89.65
Balance, July 1, 1927.....	\$ 8,379.48	Total	\$ 9,803.23
Collections	1,423.75		
Total	\$ 9,803.23		

No. 151—LIVESTOCK SANITARY BOARD FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds of the taxes levied against livestock for the use of the Sanitary Board in payment of salaries and expenses of said board. The amount of this levy is determined by the State Board of Equalization.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 6,915.24	Expenditures	\$ 20,323.05
Collections	24,961.26	Balance, June 30, 1927.....	11,553.45
Total	\$ 31,876.50	Total	\$ 31,876.50
Balance, July 1, 1927.....	\$ 11,553.45	Expenditures	\$ 28,499.61
Collections	25,368.68	Balance, June 30, 1928.....	8,422.52
Total	\$ 36,922.13	Total	\$ 36,922.13

No. 152—MEDICAL BOARD FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of fees collected by the Board of Medical Examiners, pursuant to Section 3223 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 494.40	Expenditures	\$ 1,285.14
Collections	825.00	Balance, June 30, 1927.....	34.26
Total	\$ 1,319.40	Total	\$ 1,319.40
Balance, July 1, 1927.....	\$ 34.26	Expenditures	\$ 1,931.52
Collections	1,965.00	Balance, June 30, 1928.....	67.74
Total	\$ 1,999.26	Total	\$ 1,999.26

No. 153—STATE FAIR REVOLVING FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of fees collected by the Montana State Fair.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 14,657.47	Expenditures	\$ 2,686.84
Total	\$ 14,657.47	Balance, June 30, 1928.....	11,970.63
		Total	\$ 14,657.47

No. 154—MOTOR VEHICLE ADMINISTRATIVE FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of all fees collected by the Registrar of Motor Vehicles for the registering and licensing of motor vehicles and automobile dealers.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 1,090,760.93	Cash, Overdraft, July 1, 1926.....	\$ 22,311.10
Trans.—Auto Theft Fund.....	20.34	Expenditures	42,397.17
Total	\$ 1,090,781.27	Apportionment to Counties.....	1,000,525.97
		Balance, June 30, 1927.....	25,547.03
Balance, July 1, 1926.....	\$ 25,547.03	Total	\$ 1,090,781.27
Collections	1,264,468.15	Refunded Income	\$ 38.50
Refunds	38.50	Expenditures	72,015.84
Trans.—Hail Ins. Adm. Fd.....	16.78	Apportionment to Counties.....	1,182,696.90
Total	\$ 1,290,070.46	Balance, June 30, 1928.....	35,319.22
		Total	\$ 1,290,070.46

No. 155—NORMAL COLLEGE INTEREST AND INCOME FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from interest on investment of Normal College Permanent Fund moneys, also leases and rentals of State lands, and is disbursed for expenses actually incurred, for the support and maintenance of the State Normal College, as authorized by Sections 1922 and 1923 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 7,611.59	Expenditures	\$ 37,266.14
Coll.—Leases	4,702.37	Exp.—Accrued Interest	609.44
Coll.—Grazing Permits	143.98	Trans.—Norm. Coll. Perm. Fd....	24.90
Coll.—Int. on Land Sales.....	1,708.49	Balance, June 30, 1927.....	1,119.97
Coll.—Int. on Bonds.....	24,854.02		
Total	\$ 39,020.45	Total	\$ 39,020.45
Balance, July 1, 1926.....	\$ 1,119.97	Refunded Income	4.15
Coll.—Leases	4,023.96	Warrants Drawn	39,610.94
Coll.—Grazing Permits	254.10	Exp.—Int. Accrued on Bonds	2,014.72
Coll.—Int. on Land Sales.....	1,660.26		
Coll.—Int. on Bonds.....	31,093.47		
Coll.—Oil and Gas Leases.....	352.50		
Refund Rentals	4.15		
Cash, Overdraft—June 30, 1928.....	3,121.40		
Total	\$ 41,629.81	Total	\$ 41,629.81

No. 156—NORMAL SCHOOL PERMANENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of State lands and timber.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 124,150.67	Refunded Income	\$ 236.90
Coll.—Land Sales	3,633.50	Investments Made	155,000.00
Coll.—Timber Sales	12,927.71	Balance, June 30, 1927	46,233.26
Coll.—Refunds	236.90		
Investments Repaid	60,496.48		
Trans.—Investments	24.90		
Total	\$ 201,470.16	Total	\$ 201,470.16
Balance, July 1, 1927.....	\$ 46,233.26	Refunded Income	\$ 14.36
Coll.—Land Sales	1,550.00	Investments Made	131,500.00
Coll.—Land Sales	3,342.81	Balance, June 30, 1928.....	5,230.40
Coll.—Timber Sales	2,529.63		
Refunds—Timber Sales	14.36		
Investments Repaid	33,074.70		
Total	\$ 136,744.76	Total	\$ 136,744.76

No. 157—PUBLIC SCHOOL TEACHERS' PERM. FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the assessments levied against the teachers of the State, coming under the provisions of the Teachers' Retirement Salary Act, pursuant to Section 1116 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 22,630.69	Refunded Income	\$ 3.00
Collections	80,800.98	Expenditures	17.00
Coll.—Refunds	9.50	Trans.—P. S. T. Ret. Sal. Fd....	49,000.00
Investments Repaid	18,300.51	Balance, June 30, 1927.....	72,721.68
Total	\$ 121,741.68	Total	\$ 121,741.68
Balance, July 1, 1927.....	\$ 72,721.68	Investments Made	\$ 38,000.00
Collections	53,472.87	Trans.—P. S. T. Ret. Sal. Fd....	55,000.00
Investments Repaid	25,593.78	Balance, June 30, 1928.....	83,968.33
Refunds	180.00		
Trans.—Investments	25,000.00		
Total	\$ 176,968.33	Total	\$ 176,968.33

No. 158—PUBLIC SCHOOL TEACHERS' RETIREMENT SALARY FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund is made up of such moneys as are transferred from time to time from the Public School Teachers' Permanent Fund, pursuant to Section 1114 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 1,825.87	Refunded Income	\$ 126.50
Refunds	100.00	Expenditures	52,783.79
Trans.—P. S. Tchrs. Perm. Fd....	49,000.00		
Cash, O. D.—June 30, 1927.....	1,984.42		
Total	\$ 52,910.29	Total	\$ 52,910.29
Trans.—P. S. Tchrs. Perm Fd....	55,000.00	Cash, O. D.—July 1, 1927.....	\$ 1,984.42
Cash, O. D.—June 30, 1928.....	25,671.40	Refunded Income	180.00
		Expenditures	78,506.98
Total	\$ 80,671.40	Total	\$ 80,671.40

No. 159—SCHOOL OF MINES INTEREST AND INCOME FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from interest on investment of the School of Mines Permanent Fund moneys, also leases and rentals of State lands, and is disbursed for expenses actually incurred for the support and maintenance of the School of Mines, as authorized by Sections 1922 and 1923 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 4,083.11	Refunded Income	\$ 1,436.71
Coll.—Leases	5,875.69	Expenditures	41,837.63
Coll.—Grazing Permits	91.50	Balance, June 30, 1927.....	1,474.20
Coll.—Int. on Land Sales.....	6,934.80		
Coll.—Int. on Bonds.....	26,326.78		
Coll.—Refunds	1,436.71		
Total	\$ 44,748.59	Total	\$ 44,748.59
Balance, July 1, 1927.....	\$ 1,474.20	Warrants Drawn	\$ 39,629.23
Coll.—Leases	5,236.46	Exp.—Int. Accrued on Bonds.....	1,709.18
Coll.—Grazing Permits	210.58	Balance, June 30, 1928.....	2,349.94
Coll.—Int. on Land Sales.....	6,226.09		
Coll.—Int. on Bonds.....	30,541.02		
Total	\$ 43,688.35	Total	\$ 43,688.35

No. 160—SCHOOL OF MINES PERMANENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of State lands and timber.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 23,437.28	Investments Made	\$ 700.00
Coll.—Land Sales	7,847.60	Balance, June 30, 1927.....	93,576.41
Coll.—Timber Sales	11,143.59		
Investments Repaid	51,847.94		
Total	\$ 94,276.41	Total	\$ 94,276.41
Balance, July 1, 1927.....	\$ 93,576.41	Refunded Income	\$ 3.22
Coll.—Land Sales	1,987.80	Investments Made	153,000.00
Coll.—Land Sales	5,045.33	Balance, June 30, 1928.....	9,259.44
Coll.—Timber Sales	6,994.09		
Refunds—Timber Sales	3.22		
Investments Repaid	54,655.81		
Total	\$ 162,262.66	Total	\$ 162,262.66

No. 162—SOLDIERS' HOME INTEREST AND INCOME FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from interest on investment of the Soldiers' Home Permanent Fund moneys, also leases and rentals of State lands, and is disbursed for expenses actually incurred for the support and maintenance of the Soldiers' Home.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 356.24	Expenditures	\$ 1,592.22
Trans.—Sold. Home Perm. Fd....	1,228.32		
Cash, O. D.—June 30, 1928.....	7.66		
Total	\$ 1,592.22	Total	\$ 1,592.22

No. 163—SOLDIERS' HOME PERMANENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

Earnings from the leasing of the Fort Maginnis property in Fergus County.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 3,865.68	Investments Made	\$ 4,100.00
Coll.—Land Sales	28.45	Exp.—Accrued Interest	47.06
Coll.—Leases	166.70	Balance, June 30, 1927.....	686.07
Coll.—Int. on Land Sales.....	113.75		
Coll.—Int. on Bonds.....	99.00		
Investments Repaid	559.55		
Total	\$ 4,833.13	Total	\$ 4,833.13
Balance, July 1, 1927.....	\$ 686.07	Trans.—Sold. Home Int. and	
Collections	200.00	Inc. Fund	\$ 1,228.32
Investments Repaid	913.39	Balance, June 30, 1928.....	571.14
Total	\$ 1,799.46	Total	\$ 1,799.46

No. 164—SOLDIERS' HOME—U. S. AID FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund is derived from money paid by the Federal Government for the support and maintenance of the State Soldiers' Home, pursuant to Section 1526 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 82.74	Expenditures	\$ 6,089.62
Collections	6,466.67	Balance, June 30, 1927.....	459.79
Total	\$ 6,549.41	Total	\$ 6,549.41
Balance, July 1, 1927.....	\$ 459.79	Expenditures	\$ 6,010.66
Collections	5,630.00	Balance, June 30, 1928.....	79.13
Total	\$ 6,089.79	Total	\$ 6,089.79

No. 165—TEACHERS' STATE CERTIFICATE FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of fees collected by the State Board of Educational Examiners for the examination of teachers, pursuant to Section 1089 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 655.48	Expenditures	\$ 8,149.57
Collections	7,889.38	Balance, June 30, 1927.....	395.29
Total	\$ 8,544.86	Total	\$ 8,544.86
Balance, July 1, 1927.....	\$ 395.29	Expenditures	\$ 8,387.09
Collections	8,314.45	Balance, June 30, 1928.....	322.65
Total	\$ 8,709.74	Total	\$ 8,709.74

No. 166—UNIVERSITY INTEREST AND INCOME FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from interest on investments of University Permanent Fund moneys, also leases and rentals of State lands, and is disbursed for expenses actually incurred for the support and maintenance of the University, as authorized by Sections 1922 and 1923 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 904.68	Expenditures	\$ 29,714.52
Coll.—Leases	1,544.60	Exp.—Accrued Interest	633.33
Coll.—Grazing Permits	64.00	Trans.—Univ. Perm. Fd.....	69.99
Coll.—Int. on Land Sales.....	5,288.33		
Coll.—Int. on Bonds.....	22,521.14		
Cash, O. D.—June 30, 1927.....	95.09		
Total	\$ 30,417.84	Total	\$ 30,417.84
Coll.—Leases	\$ 1,476.30	Cash, O. D.—July 1, 1927.....	\$ 95.09
Coll.—Grazing Permits	100.40	Refunded Income	37.50
Coll.—Int. on Land Sales.....	4,574.51	Expenditures	29,338.81
Coll.—Int. on Bonds.....	24,528.09	Exp.—Int. Accrued on Bonds.....	1,263.80
Refunds—Rentals	37.50		
Cash, O. D.—June 30, 1928.....	18.40		
Total	\$ 30,735.20	Total	\$ 30,735.20

No. 167—UNIVERSITY PERMANENT FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds of sale of State lands and timber.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 42,451.31	Investments Made	\$ 49,600.00
Coll.—Land Sales	5,430.06	Balance, June 30, 1927.....	44,690.02
Investments Repaid	46,338.66		
Trans.—Investments	69.99		
Total	\$ 94,290.02	Total	\$ 94,290.02
Balance, July 1, 1927.....	\$ 44,690.02	Investments Made	\$ 85,000.00
Coll.—Land Sales	665.00	Balance, June 30, 1928.....	5,372.35
Coll.—Land Sales	7,248.32		
Timber Sales (Coll.)	64.00		
Investments Repaid	37,705.01		
Total	\$ 90,372.35	Total	\$ 90,372.35

No. 168—VOCATIONAL EDUCATION—U. S. AID FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of moneys contributed by the Federal Government for the purpose of Vocational Education in the State Schools, pursuant to Section 1311 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 5,079.63	Expenditures	\$ 36,473.84
Collections	37,690.60	Trans.—General Fund	244.59
Total	\$ 42,770.23	Balance, June 30, 1927.....	6,051.80
Balance, July 1, 1927.....	\$ 6,051.80	Total	\$ 42,770.23
Collections	36,642.14	Expenditures	\$ 37,224.28
Total	\$ 42,693.94	Exp.—Interest	202.51
		Trans.—General Fund	71.28
		Balance, June 30, 1928.....	5,195.87
		Total	\$ 42,693.94

No. 172—MONTANA IRRIGATION COMMISSION FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of fees collected by the Irrigation Commission, pursuant to Section 3949 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 270.31	Expenditures	\$ 10.55
Total	\$ 270.31	Balance, June 30, 1927.....	259.76
Balance, July 1, 1927.....	\$ 259.76	Total	\$ 270.31
Total	\$ 259.76	Expenditures	\$ 12.89
		Balance, June 30, 1928.....	246.87
		Total	\$ 259.76

No. 173—VOCATIONAL REHABILITATION—U. S. AID FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund consists of money distributed by the Federal Government for Vocational Rehabilitation, to be disbursed with State moneys for the same purpose, pursuant to Section 3044 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 1,051.63	Expenditures	\$ 4,327.18
Collections	4,217.81	Balance, June 30, 1927.....	942.26
Total	\$ 5,269.44	Total	\$ 5,269.44
Balance, July 1, 1927.....	\$ 942.26	Expenditures	\$ 5,088.48
Collections	4,370.75	Balance, June 30, 1928.....	348.56
Trans.—General Fund	124.03		
Total	\$ 5,437.04	Total	\$ 5,437.04

No. 174—AGRICULTURAL COLLEGE—ADAMS FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund is Federal Aid money and is disbursed under the direction of the Agricultural College.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 206.28	Expenditures	\$ 14,994.54
Collections	15,000.00	Balance, June 30, 1927.....	211.74
Total	\$ 15,206.28	Total	\$ 15,206.28
Balance, July 1, 1927.....	\$ 211.74	Expenditures	\$ 14,957.62
Collections	15,000.00	Balance, June 30, 1928.....	254.12
Total	\$ 15,211.74	Total	\$ 15,211.74

No. 175—AGRICULTURAL COLLEGE—HATCH FUND.

Cash Receipts and Disbursements for the fiscal years
ended June 30, 1927, and June 30, 1928.

This fund is Federal Aid money and is disbursed under the direction of the Agricultural College.

RECEIPTS		DISBURSEMENTS	
Balance, July 1, 1926.....	\$ 10.36	Expenditures	\$ 14,881.71
Collections	15,000.00	Balance, June 30, 1927.....	128.65
Total	\$ 15,010.36	Total	\$ 15,010.36
Balance, July 1, 1927.....	\$ 128.65	Expenditures	\$ 14,019.98
Collections	15,000.00	Balance, June 30, 1928.....	1,108.67
Total	\$ 15,128.65	Total	\$ 15,128.65

No. 176—AGRICULTURAL COLLEGE—SMITH-LEVER FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund is Federal Aid money and is disbursed under the direction of the Agricultural College.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926.....	\$ 1,864.01	Expenditures	\$ 50,499.61
Collections	49,597.13	Balance—June 30, 1927	961.53
Total	\$ 51,461.14	Total	\$ 51,461.14
Balance—July 1, 1927.....	\$ 961.53	Expenditures	\$ 50,420.81
Collections	49,597.13	Balance—June 30, 1928	137.85
Total	\$ 50,558.66	Total	\$ 50,558.66

No. 177—CERTIFIED PUBLIC ACCOUNTANTS' FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of fees collected for the examination and certification of Certified Public Accountants.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 194.02	Expenditures	\$ 18.92
Collections	25.00	Balance—June 30, 1927	200.10
Total	\$ 219.02	Total	\$ 219.02
Balance—July 1, 1927	\$ 200.10	Expenditures	\$ 24.59
Collections	25.00	Balance—June 30, 1928	200.51
Total	\$ 225.10	Total	\$ 225.10

No. 178—AGRICULTURAL COLLEGE—MORRILL-NELSON FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund is Federal Aid money and is disbursed under the direction of the Agricultural College.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 50,000.00	Expenditures	\$ 50,000.00
Total	\$ 50,000.00	Total	\$ 50,000.00
Collections	\$ 50,000.00	Expenditures	\$ 50,000.00
Total	\$ 50,000.00	Total	\$ 50,000.00

No. 180—HIGHWAY TRUST FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

The State Highway Trust Fund is credited with all moneys received from the counties and from the Federal Government or other agencies, for expenditure by the Commission in connection with the actual construction of specific projects, pursuant to Section 1799 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 64,365.28	Refunded Income	\$ 51.20
Coll.—Federal Government	894,779.83	Exp.—Warrants Drawn	1,115,824.61
Coll.—Counties	167,190.21	Trans.—Hiway Fund	3,444.07
Coll.—Sale of Equipment	5,824.67	Trans.—Maintenance Fd.	484.68
Coll.—Refunds	51.20	Balance—June 30, 1927	36,565.74
Trans.—Hiway Fund	22,563.44		
Trans.—Maintenance Fund	1,595.67		
Total	\$ 1,156,370.30	Total	\$ 1,156,370.30
Balance—July 1, 1927	\$ 36,565.74	Expenditures	\$ 3,251,465.32
Collections	2,045,434.37	Trans.—Hiway Fund	5,712.08
Trans.—Federal Equipmt. Fd.	2,864.22		
Trans.—Hiway Fund	1,000,192.37		
Cash, O. D.—June 30, 1928	172,120.70		
Total	\$ 3,257,177.40	Total	\$ 3,257,177.40

No. 182—VETERANS' MEMORIAL FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of fifty per cent of the net proceeds of boxing contests held under the provisions of Sections 4551 and 4562 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 9,909.99	Expenditures	\$ 246.25
Collections	2,759.18	Balance—June 30, 1927	12,422.92
Total	\$ 12,669.17	Total	\$ 12,669.17
Balance—July 1, 1927	\$ 12,422.92	Expenditures	\$ 573.92
Collections	5,465.55	Balance—June 30, 1928	17,314.55
Total	\$ 17,888.47	Total	\$ 17,888.47

No. 183—LAW ENFORCEMENT FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of fifty per cent of all fines collected, after the payment of necessary costs in the enforcement of the State Prohibition Law, pursuant to Section 11084 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 8,838.63	Expen.—Warrants Drawn	\$ 14,278.59
Collections	13,636.24	Balance—June 30, 1927	8,196.28
Total	\$ 22,474.87	Total	\$ 22,474.87
Balance—July 1, 1927	\$ 8,196.28	Expenditures	\$ 2,692.93
Collections	566.57	Balance—June 30, 1928	6,069.92
Total	\$ 8,762.85	Total	\$ 8,762.85

No. 184—PROTESTED LICENSE TAX FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of all license fees paid into the State Treasury, the payers of which deem unlawful, pursuant to Section 2409 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 20,692.18	Trans.—Genl. Fund	\$ 14,801.88
Collections	225,174.70	Trans.—Gas. Lic. Tax Fd.	178,127.08
		Trans.—Highway	2,080.51
		Trans.—Genl. Fund	16,905.59
		Trans.—Comm. Sch. Int. & Inc. Fd.	16,905.60
		Balance—June 30, 1927	17,046.72
Total	\$ 245,866.88	Total	\$ 245,866.88
Balance—July 1, 1927	\$ 17,046.72	Trans.—Genl. Fund	\$ 22,483.25
Collections	25,146.92	Trans.—Highway Fund	331.18
		Trans.—Comm. Sch. Equal. Fd.	1,987.57
		Balance—June 30, 1928	17,391.64
Total	\$ 42,193.64	Total	\$ 42,193.64

No. 185—GASOLINE LICENSE TAX FUND

Cash Receipts and Disbursements for the fiscal years ended June 30, 1927, and June 30, 1928.

This fund is derived from a business tax equal to three cents upon each gallon of gasoline sold.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 341,918.25	Refunded Income	\$ 91.50
Collections	558,233.00	Apportionment to Counties	739,378.40
Refunds	91.50	Trans.—General Fund	217,383.40
Trans.—Protested Lic. Tax. Fd.	178,127.08	Trans.—Highway Fund	108,840.06
Trans.—Gas. Lic. Tax Fund	3,158.57	Trans.—Gas. Lic. Tax Fd.	3,158.57
		Balance—June 30, 1927	12,676.47
Total	\$ 1,081,528.40	Total	\$ 1,081,528.40
Balance—July 1, 1927	\$ 12,676.47	Trans.—Highway Fund	\$ 5,828.94
Collections	1,720.52	Balance—June 30, 1928	8,568.05
Total	\$ 14,396.99	Total	\$ 14,396.99

No. 186—BIOLOGICAL SURVEY FUND

Cash Receipts and Disbursements for the fiscal years ended June 30, 1927, and June 30, 1928.

This fund consists of a certain part of the Fish and Game Fund, set aside for the destruction of predatory animals.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 12,022.83	Expenditures	\$ 18,434.69
Collections	15,999.75	Trans.—Bounty Fund	7,500.00
		Balance—June 30, 1927	2,087.89
Total	\$ 28,022.58	Total	\$ 28,022.58
Balance—July 1, 1927	\$ 2,087.89	Expenditures	\$ 10,231.26
Collections	20,399.60	Trans.—Bounty Fund	7,500.00
		Balance—June 30, 1928	4,756.23
Total	\$ 22,487.49	Total	\$ 22,487.49

No. 187—RYMAN E. AND S. LIBRARY FUND

Cash Receipts and Disbursements for the fiscal years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from one of the bequests in the will of J. H. Ryman, deceased.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 5,000.00	Expenditures	\$ 353.19
		Balance—June 30, 1928	4,646.81
Total	\$ 5,000.00	Total	\$ 5,000.00

No. 188—RYMAN PERMANENT E. & S. LIBRARY FUND

Cash Receipts and Disbursements for the fiscal years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from one of the bequests in the will of J. H. Ryman, deceased.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 7,500.00	Investments Made	\$ 9,396.12
Cash, O. D.—June 30, 1928	1,896.12		
Total	\$ 9,396.12	Total	\$ 9,396.12

No. 190—U. S. OIL ROYALTY FUND

Cash Receipts and Disbursements for the fiscal years ended June 30, 1927, and June 30, 1928.

This fund consists of Montana's share of the oil royalties received by the Federal Government for the lease of its public oil lands, same being distributed as follows: Fifty per cent to the credit of the State Highway Fund and fifty per cent to the several counties of the State, pursuant to Section 1211 of the Revised Codes of Montana for 1921.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 29,954.26	Apportionment to Counties	\$ 29,954.26
Collections	98,482.97	Trans.—Comm. Sch. Equal. Fd.	49,241.48
		Trans.—Highway Fund	49,241.49
Total	\$ 128,437.23	Total	\$ 128,437.23

No. 191—RYMAN PERMANENT FELLOWSHIP FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from one of the bequests in the will of J. H. Ryman, deceased.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 10,000.00	Investments Made	\$ 9,851.60
		Balance—June 30, 1928	148.40
Total	\$ 10,000.00	Total	\$ 10,000.00

No. 194—MATERNITY & INFANCY HYGIENE—U. S. AID FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This is Federal Aid Money which is distributed under the control of the State Board of Health.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 11,700.00	To Balance—July 1, 1926	\$ 16.64
Cash, O. D.—July 1, 1927	685.18	Expenditures	12,368.54
Total	\$ 12,385.18	Total	\$ 12,385.18
Collections	\$ 13,742.77	Cash, O. D.—July 1, 1927	\$ 685.18
		Expenditures	12,956.10
		Balance—June 30, 1928	101.49
Total	\$ 13,742.77	Total	\$ 13,742.77

No. 196—MAINTENANCE TRUST FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund, which is primarily a transfer account from the Highway Commission Fund, derives its income from that fund and from refunds from the several counties for maintenance work done on the public highways, the expense of which is shared equally by the State and the County.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 14,144.27	Refunded Income	\$ 36,083.21
Refunds	36,083.21	Exp.—Warrants Drawn	45,948.79
Trans.—Highway Fund	36,007.00	Trans.—Highway Fund	1,726.37
Trans.—Highway Trust Fund	484.68	Trans.—Highway Trust Fund	1,595.67
		Balance—June 30, 1927	1,365.12
Total	\$ 86,719.16	Total	\$ 86,719.16
Balance—July 1, 1927	\$ 1,365.12	Trans.—Highway Fund	\$ 1,365.12
Total	\$ 1,365.12	Total	\$ 1,365.12

No. 197—INHERITANCE TAX FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from inheritance taxes due the counties and is distributed to the several counties according to the number of teaching positions in each.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1927	\$ 499,310.94	Refunded Income	\$ 112.24
Collections	42,973.15	Apportionment to Counties	503,192.09
Refunds	100.18	Trans.—Comm. Sch. Equal. Fd....	39,180.12
Trans.—Comm. Sch. Equal. Fd....	100.18		
Total	\$ 542,484.45	Total	\$ 542,484.45

No. 198—BOARD OF HEALTH—ROCKEFELLER AID FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of donations from the Rockefeller Foundation and is to be used in bacteriological research work.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 441.29	Expenditures	\$ 2,892.36
Collections	2,500.00	Balance—June 30, 1927	48.93
Total	\$ 2,941.29	Total	\$ 2,941.29
Balance—July 1, 1927	\$ 48.93	Expenditures	\$ 973.78
Collections	1,548.86	Balance—June 30, 1928	624.01
Total	\$ 1,597.79	Total	\$ 1,597.79

No. 199—TUBERCULOSIS SANITARIUM & ORPHANS' HOME PERMANENT FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds derived from the sale of certain lands held by the State Board of Land Commissioners for the benefit of the State Orphans' Home and the State Tuberculosis Sanitarium.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 125.00	Balance—June 30, 1928	\$ 125.00
Total	\$ 125.00	Total	\$ 125.00

No. 201—OIL PRODUCTION LICENSE TAX FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund is derived from a business tax equal to two per centum of the total gross value of oil produced within the State. Twenty-five per cent of the same is transferred by the State Treasurer to the Common School Interest and Income Fund and twenty-five per cent is distributed to the several counties on the basis of the aggregate number of days' attendance in the county and district high schools.

Fifty per cent of the tax is credited direct to the General Fund of the State of Montana by the State Treasurer.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 62,178.56	Apportionment to Counties	\$ 41,190.62
Collections	87,646.70	Trans.—Comm. Sch. Int & Income Fund	41,190.62
Total	\$ 149,825.26	Balance—June 30, 1927	67,444.02
Balance—July 1, 1927	\$ 67,444.02	Total	\$ 149,825.26
Collections	33,703.54	Expenditures	\$ 85,986.77
Trans.—Highway Fund	84.88	Balance—June 30, 1928	15,245.67
Total	\$ 101,232.44	Total	\$ 101,232.44

No. 203—EDUCATIONAL BOND FUND—SERIES "G"

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of part of the five million dollar bond issue.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 17,823.72	Expenditures—Warrants Drawn	\$ 17,086.58
Total	\$ 17,823.72	Trans.—Series "J"	737.14
		Total	\$ 17,823.72

No. 204—FORESTER'S CO-OPERATIVE WORK FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of money received under the provisions of Chapter 179, Session Laws of 1925.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1927	\$ 4,186.67	Refunded Income	\$ 12.80
Collections	28,579.13	Expenditures	25,896.67
Refunds	12.80	Balance—June 30, 1927	6,869.13
Total	\$ 32,778.60	Total	\$ 32,778.60
Balance—July 1, 1927	\$ 6,869.13	Refunded Income	\$ 4,690.00
Collections	16,513.20	Expenditures	18,264.70
Refunds	4,690.00	Balance—June 30, 1928	5,117.63
Total	\$ 28,072.33	Total	\$ 28,072.33

No. 205—TREASURER'S VAULT FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of the twenty-five thousand dollar bond issue authorized by Chapter 26, Session Laws of 1925.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 8,763.64	Trans.—Capitol Bldg. Int. & Sinking Fund	\$ 8,763.64
Total	\$ 8,763.64	Total	\$ 8,763.64

No. 206—EDUCATIONAL BOND FUND—SERIES "H"

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of part of the five million dollar bond issue.

RECEIPTS		DISBURSEMENTS	
Trans.—Educational Bond Fund— Series "I"	\$ 2,706.60	Cash, C. D.—July 1, 1926	\$ 2,706.60
Total	\$ 2,706.60	Total	\$ 2,706.60

No. 207—AGRICULTURAL COLLEGE—PURNELL FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund is Federal Aid money and is disbursed under the direction of the Agricultural College.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 1,445.40	Expenditures	\$ 29,716.14
Collections	30,000.00	Balance—June 30, 1927	1,729.26
Total	\$ 31,445.40	Total	\$ 31,445.40
Balance—July 1, 1927	\$ 1,729.26	Expenditures	\$ 41,164.04
Collections	40,000.00	Balance—June 30, 1928	565.22
Total	\$ 41,729.26	Total	\$ 41,729.26

No. 208—EDUCATIONAL BOND FUND—SERIES "I"

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of part of the five million dollar bond issue.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1927	\$ 196,678.73	Expenditures	\$ 167,288.40
Refunds	10,000.00	Trans.—Series "H"	2,706.60
Total	\$ 206,678.73	Trans.—Series "K"	42.28
Balance—July 1, 1927	\$ 36,638.66	Trans.—Series "J"	2.79
Total	\$ 36,638.66	Balance—June 30, 1927	36,638.66
		Total	\$ 206,678.73
		Expenditures	\$ 32,292.86
		Trans.—Series "K"	8.60
		Balance—June 30, 1928	4,337.20
		Total	\$ 36,638.66

No. 209—EDUCATIONAL BOND FUND—SERIES "J"

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of part of the five million dollar bond issue.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1927	\$ 71,307.52	Refunded Income	\$ 53.78
Refunds	2,000.00	Expenditures	84,880.13
Refunds	53.78	Balance—June 30, 1927	2,002.79
Trans.—Series "I"	2.79	Total	\$ 86,936.70
Trans.—Series "G"	737.14	Trans.—Series "M"	\$ 2,002.79
Trans.—Series "K"	12,835.47	Total	\$ 2,002.79
Total	\$ 86,936.70		
Balance—July 1, 1927	\$ 2,002.79		
Total	\$ 2,002.79		

No. 210—NORTH MONTANA MANUAL TRAINING & AGRICULTURAL SCHOOL FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of money received from the sale of Assiniboine property under the provisions of Chapter 66, Session Laws of 1925.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 1,100.00	Balance—June 30, 1927	\$ 4,945.63
Collections	3,845.63	Total	\$ 4,945.63
Total	\$ 4,945.63	Expenditures	\$ 4,725.79
Balance—July 1, 1927	\$ 4,945.63	Balance—June 30, 1928	2,368.17
Trans.—General Fund	2,148.33	Total	\$ 7,093.96
Total	\$ 7,093.96		

REPORT OF STATE AUDITOR

No. 211—AUTO THEFT FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds received from the sale of each original certificate in amount of one dollar, under the provisions of Chapter 113, Session Laws of 1925.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 70,194.89	Expenditures	\$ 5,419.65
Collections	33,552.50	Apportionment to Counties	79,761.39
		Trans.—Motor Vehicle Administra- tive Fund	20.34
		Balance—June 30, 1927	13,546.01
Total	\$ 103,747.39	Total	\$ 103,747.39
Balance—July 1, 1927	\$ 18,546.01	Expenditures	\$ 1,736.44
Collections	21,114.75	Apportionment to Counties	39,857.75
		Balance—June 30, 1928	7,966.57
Total	\$ 39,660.76	Total	\$ 39,660.76

No. 212—STATE FAIR—CHILDREN'S EXHIBIT BUILDING TRUST FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of donations received from school children of the State for the erection of a Children's Building at the State Fair Grounds.

RECEIPTS		DISBURSEMENTS	
Trans.—Investments	\$ 3,623.87	Balance—June 30, 1927	\$ 3,623.87
Total	\$ 3,623.87	Total	\$ 3,623.87
Balance—July 1, 1927	\$ 3,623.87	Balance—June 30, 1928	\$ 3,771.17
Collections	147.30	Total	\$ 3,771.17
Total	\$ 3,771.17		

No. 213—EDUCATIONAL BOND FUND—SERIES "K"

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of part of the five million dollar bond issue.

RECEIPTS		DISBURSEMENTS	
Bonds	\$ 36,395.00	Expenditures—Warrants Drawn	\$ 29,881.72
Refunds	3,009.00	Trans.—Series "J"	12,835.47
Trans.—Series "I"	42.28		
Trans.—General Fund	2,785.15		
Cash, O. D.—June 30, 1927	494.76	Total	\$ 42,717.19
Total	\$ 42,717.19		
Trans.—Series "L"	\$ 809.62	Cash, O. D.—July 1, 1927	\$ 494.76
Trans.—Series "I"	8.60	Expenditures	322.86
Total	\$ 817.62	Total	\$ 817.62

No. 214—BOARD OF HEALTH—SOCIAL HYGIENE—U. S. AID FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of donations from sources outside of the state of Montana made to the State Board of Health, to be used by it in certain of its activities.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 300.00	Expenditures	\$ 299.97
		Balance—June 30, 1927 .....	.03
Total	\$ 300.00	Total	\$ 300.00
Balance—July 1, 1927	\$.03	Balance—June 30, 1928	\$.03
Total	\$.03	Total	\$.03

No. 215—NEW DORMITORY—STATE UNIVERSITY

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of collections made by the State University at Missoula, Montana, to be used for the construction of a dormitory building.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 75,000.00	Expenditures	\$ 75,000.00
Total	\$ 75,000.00	Total	\$ 75,000.00

No. 216—EDUCATIONAL BOND FUND—SERIES "L"

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of part of the five million dollar bond issue.

RECEIPTS		DISBURSEMENTS	
Bonds	\$ 10,000.00	Balance—June 30, 1927	\$ 10,000.00
Total	\$ 10,000.00	Total	\$ 10,000.00
Balance—July 1, 1927	\$ 10,000.00	Refunded Income	\$ 100.00
Refunds	100.00	Expenditures	12,125.28
Trans.—General Fund	400.00	Trans.—Series "K"	809.62
Trans. Series "M"	2,534.30		
Total	\$ 13,034.30	Total	\$ 13,034.30

No. 217—COMMON SCHOOL EQUALIZATION FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds received under the provisions of Chapter 119, Session Laws of 1927.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 232,658.29	Trans.—Inheritance Tax Fund	\$ 100.18
Trans.—U. S. Oil Royalty Fund	19,241.48	Balance—June 30, 1927	320,979.71
Trans.—Inheritance Tax Fund	39,180.12		
Total	\$ 321,079.89	Total	\$ 321,079.89
Balance—July 1, 1927	\$ 320,979.71	Investments Made	\$ 364,725.32
Collections	601,170.73	Expenditures	353,986.00
Trans.—Highway Fund	84.87	Balance—June 30, 1928	205,511.56
Trans.—Protested License Fund	1,987.57		
Total	\$ 924,222.88	Total	\$ 924,222.88

No. 218—FIREMEN'S DISABILITY RELIEF FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund was created under the provisions of Chapter 58 of the Session Laws of 1927.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 33,000.00	Balance—June 30, 1927	\$ 33,000.00
Total	\$ 33,000.00	Total	\$ 33,000.00
Balance—July 1, 1927	\$ 33,000.00	Apportionment to Cities and Towns	\$ 30,748.85
Collections	33,000.00	Trans.—General Fund	2,251.15
		Balance—June 30, 1928	33,000.00
Total	\$ 66,000.00	Total	\$ 66,000.00

No. 219—STATE HORTICULTURAL REVOLVING FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of collections made under the provisions of Chapter 51 of the Session Laws of 1927.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 1,273.35	Expenditures	\$ 175.94
Trans.—General Fund	2,140.27	Balance—June 30, 1928	3,237.68
Total	\$ 3,413.62	Total	\$ 3,413.62

REPORT OF STATE AUDITOR

No. 220—EDUCATIONAL BOND FUND—SERIES "M"

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of part of the five million dollar bond issue.

RECEIPTS		DISBURSEMENTS	
Bonds	\$ 45,060.00	Refunded Income	\$ 119.77
Refunds	119.77	Expenditures	43,574.66
Trans.—Series "J"	2,002.79	Trans.—Series "L"	2,531.30
Trans.—Series "M"	3,300.00	Balance—June 30, 1928	6,253.83
Trans.—Series "O"	2,100.00		
Total	\$ 52,522.56	Total	\$ 52,522.56

No. 221—EDUCATIONAL BOND FUND—SERIES "N"

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of part of the five million dollar bond issue.

RECEIPTS		DISBURSEMENTS	
Bonds	\$ 3,300.00	Trans.—Series "M"	\$ 3,300.00
Total	\$ 3,300.00	Total	\$ 3,300.00

No. 222—EDUCATIONAL BOND FUND—SERIES "O"

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of the proceeds from the sale of part of the five million dollar bond issue.

RECEIPTS		DISBURSEMENTS	
Bonds	\$ 2,100.00	Trans.—Series "M"	\$ 2,100.00
Total	\$ 2,100.00	Total	\$ 2,100.00

No. 223—FEDERAL EQUIPMENT FUND—HIGHWAY COMMISSION

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

This fund consists of collections made by the State Highway Commission for the lease and use of certain equipment under its control.

RECEIPTS		DISBURSEMENTS	
Collections	\$ 24,488.42	Trans.—General Fund	\$ 600.00
Refund	300.00	Trans.—Highway Trust	2,864.22
Trans.—Highway Fund	4.83	Balance—June 30, 1928	21,329.03
Total	\$ 24,793.25	Total	\$ 24,793.25

No. 387—EDUCATIONAL BOND INTEREST AND SINKING FUND

Cash Receipts and Disbursements for the fiscal
years ended June 30, 1927, and June 30, 1928.

The income for this fund is derived from the taxes levied for the purpose of paying interest and the redemption of the Educational Bond Issue.

RECEIPTS		DISBURSEMENTS	
Balance—July 1, 1926	\$ 274,267.62	Investments Made	\$ 499,647.96
Coll.—Taxes	354,900.13	Exp.—Interest	251,583.30
Coll.—Interest	18,298.45	Balance—June 30, 1927	217,052.03
Trans.—General Fund	5,778.88		
Trans.—Investments	315,038.21		
Total	\$ 968,283.29	Total	\$ 968,283.29
Balance—July 1, 1927	\$ 217,052.03	Investments Made	\$ 834,685.47
Collections	376,003.74	Expenditures	253,392.30
Trans.—Investments	719,647.96	Balance—June 30, 1928	224,625.96
Total	\$ 1,312,703.73	Total	\$ 1,312,703.73

Statement No. 13

CASH FUNDS—RECAPITULATION

July 1, 1926, to June 30, 1927

RECEIPTS

Balances July 1, 1926	\$11,560,821.24
Collections	46,395.00
Bonds Sold	72,150.58
Refunds	905,398.97
Investments Repaid	
Income Transfers	\$ 327,959.96
Transfers—Investments	1,699,518.76
Transfers	781,951.84
Cash Overdraft—June 30, 1927	

DISBURSEMENTS

Cash Overdraft July 1, 1926	\$ 3,179,323.91
Warrants Drawn:	
Refunded Income	\$ 60,225.72
Investments Made	3,438,053.50
Expenditures	7,403,543.95
Exp.—Premium on Bonds	24,156.25
Exp.—Accrued Int. on Bonds	16,448.72
Appropriation to Counties	3,749,020.86
Less Correction	\$11,691,431.00
Bonds Redeemed	\$ 41,295.00
Interest Coupons	32,437.50
Transfers	
Transfers—Investments	\$ 1,110,014.97
Cash Balance June 30, 1927	335.45
	1,110,350.42
	2,698,864.72
	\$21,753,702.46

Statement No. 13 (Continued)

CASH FUNDS—RECAPITULATION

July 1, 1927, to June 30, 1928

RECEIPTS		DISBURSEMENTS	
Balances—July 1, 1927		Cash Overdraft—July 1, 1927	
Collections	\$13,675,431.09	Warrants Drawn:	
Bonds Sold	50,400.00	Refunded Income	\$ 14,165.76
Refunds	12,695.16	Investments Made	4,889,704.10
Investments	1,078,534.47	Expenditures	10,220,128.76
Cancelled Warrants		Exp.—Premium on Bonds	632.60
Transfers		Exp.—Accrued Int. on Bonds	12,455.48
Transfers Investments	\$ 1,261,235.74	Apportionment to Counties	2,436,860.21
	2,098,611.61	Apportionmt. to Cities and Towns	30,748.85
Cash Overdraft—June 30, 1928			\$17,604,695.56
		Less Cancelled Warrants	252.25
			17,604,443.51
		Bonds Redeemed	\$ 1,347.50
		Interest Coupons	31,385.00
		Transfers	
		Balance June 30, 1928	
			32,732.50
			1,261,335.74
			2,079,751.08
			\$24,148,748.54

Statement No. 14

APPORTIONMENT OF COMMON SCHOOL INTEREST AND INCOME FUND TO COUNTIES

1927-1928

	1927	1928
Beaverhead County	\$ 13,174.27	\$ 11,318.77
Big Horn County.....	23,359.34	21,443.26
Blaine County.....	19,396.15	17,675.48
Broadwater County	6,498.97	5,686.35
Carbon County.....	42,839.45	36,576.06
Carter County.....	10,932.38	9,169.06
Cascade County.....	89,297.84	80,795.55
Chouteau County.....	20,798.38	18,800.42
Custer County.....	23,065.46	22,514.28
Daniels County.....	16,121.48	14,254.42
Dawson County.....	23,216.60	20,857.68
Deer Lodge County.....	34,913.06	32,107.11
Fallon County.....	12,460.55	10,933.52
Fergus County.....	46,651.51	41,330.11
Flathead County.....	45,820.24	42,370.29
Gallatin County.....	40,278.49	37,577.72
Garfield County.....	11,243.05	9,654.48
Glacier County.....	15,424.55	13,144.88
Golden Valley County.....	6,163.10	5,355.04
Granite County.....	6,540.95	6,063.90
Hill County.....	31,131.59	27,969.48
Jefferson County.....	10,075.92	8,853.15
Judith Basin County.....	14,341.39	13,052.42
Lake County.....	25,567.65	23,477.41
Lewis and Clark County.....	38,834.27	34,803.89
Liberty County.....	5,449.39	4,985.19
Lincoln County.....	19,152.64	16,488.89
Madison County.....	10,131.69	12,975.37
McCone County.....	14,677.26	9,215.29
Meagher County.....	4,609.74	4,337.97
Mineral County.....	4,357.84	3,790.90
Missoula County.....	47,415.60	42,786.36
Musselshell County.....	22,570.06	19,748.14
Park County.....	25,651.61	22,891.83
Petroleum County.....	5,793.66	4,969.78
Phillips County.....	21,747.19	19,624.86
Pondera County.....	16,650.46	14,269.83
Powder River County.....	8,967.57	8,182.81
Powell County.....	12,754.44	11,234.02
Prairie County.....	11,268.24	9,746.93
Ravalli County.....	25,550.85	23,346.42
Richland County.....	28,456.08	24,324.97
Roosevelt County.....	28,758.35	26,312.89
Rosebud County.....	17,145.86	15,179.03
Sanders County.....	12,628.49	11,250.25
Sheridan County.....	27,322.54	26,266.66
Silver Bow County.....	112,993.04	106,099.09
Stillwater County.....	17,431.34	16,234.63
Sweet Grass County.....	10,151.49	9,022.66
Teton County.....	15,164.26	14,354.58
Toole County.....	12,225.45	12,235.68
Treasure County.....	4,676.91	3,729.26
Valley County.....	29,841.51	27,761.44
Wheatland County.....	10,428.58	8,930.20
Wibaux County.....	8,606.51	7,335.24
Yellowstone County.....	76,190.75	68,536.76
	\$1,296,922.04	\$1,171,982.66

Statement No. 15

APPORTIONMENT OF MOTOR VEHICLE ADMINISTRATIVE FUND TO COUNTIES

	July 1, 1926, to June 30, 1927	July 1, 1927, to June 30, 1928
Beaverhead County.....	\$ 15,644.70	\$ 16,955.98
Big Horn County.....	10,628.62	13,558.25
Blaine County.....	12,786.29	15,815.15
Broadwater County.....	5,712.87	6,413.88
Carbon County.....	24,545.14	28,477.25
Carter County.....	5,305.05	7,674.57
Cascade County.....	79,763.69	85,725.00
Chouteau County.....	15,149.47	21,575.35
Custer County.....	18,279.15	21,603.15
Daniels County.....	12,963.09	16,688.15
Dawson County.....	17,171.80	22,151.52
Deer Lodge County.....	23,475.12	26,670.70
Fallon County.....	5,703.93	10,477.35
Fergus County.....	38,643.75	42,830.52
Flathead County.....	39,921.66	43,886.20
Gallatin County.....	41,135.42	43,912.77
Garfield County.....	5,180.51	8,018.12
Glacier County.....	5,720.87	9,286.20
Golden Valley County.....	4,080.28	4,609.70
Granite County.....	5,502.61	6,929.30
Hill County.....	19,240.80	27,608.00
Jefferson County.....	6,648.66	7,467.17
Judith Basin County.....	10,904.80	12,648.18
Lake County.....	14,793.41	16,921.85
Lewis and Clark County.....	42,784.80	48,415.37
Liberty County.....	3,360.32	5,607.27
Lincoln County.....	12,739.19	14,186.15
Madison County.....	12,136.18	13,658.85
McCone County.....	5,595.50	8,898.17
Meagher County.....	5,066.78	5,197.40
Mineral County.....	3,499.87	3,832.10
Missoula County.....	45,109.09	50,578.20
Musselshell County.....	15,971.91	18,342.07
Park County.....	25,416.60	25,646.35
Petroleum County.....	3,933.59	5,061.80
Phillips County.....	9,721.15	16,751.15
Pondera County.....	12,193.03	14,412.52
Powder River County.....	4,067.99	5,270.37
Powell County.....	13,615.28	14,977.87
Prairie County.....	5,636.33	7,881.52
Ravalli County.....	20,396.35	21,745.10
Richland County.....	14,625.48	18,951.50
Roosevelt County.....	15,641.96	24,009.10
Rosebud County.....	12,771.35	14,137.85
Sanders County.....	9,173.08	11,656.47
Sheridan County.....	17,338.03	25,883.48
Silver Bow County.....	100,893.40	107,108.73
Stillwater County.....	13,720.28	15,265.75
Sweet Grass County.....	7,426.92	9,017.80
Teton County.....	11,778.06	14,182.25
Toole County.....	20,928.90	24,837.95
Treasure County.....	3,057.01	3,495.17
Valley County.....	16,989.90	30,106.40
Wheatland County.....	8,120.69	8,215.95
Wibaux County.....	4,206.39	6,499.10
Yellowstone County.....	63,708.87	70,962.83
	\$1,000,525.97	\$1,182,696.90

Statement No. 16

APPORTIONMENT OF AUTO THEFT FUND TO COUNTIES

	July 1, 1926, to June 30, 1927	July 1, 1927, to June 30, 1928
Beaverhead County.....	\$ 1,178.23	\$ 477.00
Big Horn County.....	849.33	508.00
Blaine County.....	1,185.96	362.00
Broadwater County.....	431.11	185.50
Carbon County.....	1,878.99	737.75
Carter County.....	468.89	252.25
Cascade County.....	5,767.50	2,322.25
Chouteau County.....	1,179.95	639.00
Custer County.....	1,518.31	554.25
Daniels County.....	1,032.24	537.00
Dawson County.....	1,604.19	519.75
Deer Lodge County.....	1,857.52	583.50
Fallon County.....	727.38	257.75
Fergus County.....	2,989.38	1,093.25
Flathead County.....	3,396.44	930.50
Gallatin County.....	3,167.15	1,079.00
Garfield County.....	433.68	227.50
Glacier County.....	468.89	218.25
Golden Valley County.....	382.15	115.00
Granite County.....	457.72	149.00
Hill County.....	1,770.78	600.50
Jefferson County.....	568.51	155.00
Judith Basin County.....	793.50	407.75
Lake County.....	1,202.28	449.50
Lewis and Clark County.....	3,141.38	1,170.75
Liberty County.....	323.76	106.00
Lincoln County.....	1,042.35	427.00
Madison County.....	971.27	346.00
McCone County.....	588.26	183.25
Meagher County.....	354.67	160.50
Mineral County.....	324.62	105.25
Missoula County.....	3,563.90	1,197.50
Musselshell County.....	1,381.76	424.75
Park County.....	1,900.46	599.00
Petroleum County.....	364.12	116.25
Phillips County.....	961.82	486.00
Pondera County.....	882.82	520.50
Powder River County.....	300.20	179.75
Powell County.....	1,043.41	397.25
Prairie County.....	522.13	161.50
Ravalli County.....	1,713.25	599.00
Richland County.....	1,474.51	474.50
Roosevelt County.....	1,508.00	397.50
Rosebud County.....	1,091.50	632.50
Sanders County.....	785.77	338.75
Sheridan County.....	1,562.96	640.50
Silver Bow County.....	7,252.50	2,594.50
Stillwater County.....	1,020.22	401.50
Sweet Grass County.....	540.17	255.75
Teton County.....	917.17	482.50
Toole County.....	1,313.92	887.25
Treasure County.....	228.43	74.75
Valley County.....	1,470.22	842.25
Wheatland County.....	640.64	265.50
Wibaux County.....	491.22	172.25
Yellowstone County.....	4,773.90	1,856.25
	\$79,761.39	\$30,857.75

Statement No. 17

APPORTIONMENT OF GASOLINE SALES LICENSE TAX FUND TO COUNTIES

	July 1, 1926, to June 30, 1927
Beaverhead County	\$ 13,203.19
Big Horn County.....	13,203.19
Blaine County.....	13,203.18
Broadwater County.....	13,203.19
Carbon County.....	13,203.18
Carter County.....	13,203.19
Cascade County.....	13,203.18
Chouteau County.....	13,203.18
Custer County.....	13,203.18
Daniels County.....	13,203.19
Dawson County.....	13,203.18
Deer Lodge County.....	13,203.19
Fallon County.....	13,203.19
Fergus County.....	13,203.18
Flathead County.....	13,203.18
Gallatin County.....	13,203.18
Garfield County.....	13,203.19
Glacier County.....	13,203.19
Golden Valley County.....	13,203.19
Granite County.....	13,203.18
Hill County.....	13,203.18
Jefferson County.....	13,203.19
Judith Basin County.....	13,203.19
Lake County.....	13,203.19
Lewis and Clark County.....	13,203.18
Liberty County.....	13,203.19
Lincoln County.....	13,203.19
Madison County.....	13,203.19
McCone County.....	13,203.19
Meagher County.....	13,203.19
Mineral County.....	13,203.19
Missoula County.....	13,203.18
Musselshell County.....	13,203.18
Park County.....	13,203.18
Petroleum County.....	13,203.19
Phillips County.....	13,203.18
Pondera County.....	13,203.19
Powder River County.....	13,203.19
Powell County.....	13,203.19
Prairie County.....	13,203.19
Ravalli County.....	13,203.18
Richland County.....	13,203.18
Roosevelt County.....	13,203.18
Rosebud County.....	13,203.18
Sanders County.....	13,203.19
Sheridan County.....	13,203.18
Silver Bow County.....	13,203.18
Stillwater County.....	13,203.18
Sweet Grass County.....	13,203.19
Teton County.....	13,203.19
Toole County.....	13,203.19
Treasure County.....	13,203.19
Valley County.....	13,203.18
Wheatland County.....	13,203.19
Wibaux County.....	13,203.19
Yellowstone County.....	13,203.18
	\$739,378.40

Statement No. 18

APPORTIONMENT OF U. S. OIL ROYALTY FUND TO COUNTIES

	July 1, 1926, to June 30, 1927
Beaverhead County.....	\$ 391.10
Big Horn County.....	391.10
Blaine County.....	560.92
Broadwater County.....	221.28
Carbon County.....	813.07
Carter County.....	288.18
Cascade County.....	1,677.60
Chouteau County.....	710.15
Custer County.....	632.96
Daniels County.....	344.78
Dawson County.....	668.98
Deer Lodge County.....	416.83
Fallon County.....	385.95
Fergus County.....	1,291.65
Flathead County.....	895.41
Gallatin County.....	833.66
Garfield County.....	432.27
Glacier County.....	236.72
Golden Valley County.....	265.02
Granite County.....	180.11
Hill County.....	756.46
Jefferson County.....	293.32
Judith Basin County.....	468.29
Lake County.....	380.80
Lewis and Clark County.....	699.86
Liberty County.....	216.14
Lincoln County.....	468.29
Madison County.....	427.12
McCone County.....	344.78
Meagher County.....	180.11
Mineral County.....	174.97
Missoula County.....	787.34
Musselshell County.....	586.65
Park County.....	612.38
Petroleum County.....	277.89
Phillips County.....	632.96
Pondera County.....	401.39
Powder River County.....	329.35
Powell County.....	329.35
Prairie County.....	344.79
Ravalli County.....	488.87
Richland County.....	699.86
Roosevelt County.....	586.65
Rosebud County.....	519.75
Sanders County.....	391.10
Sheridan County.....	907.49
Silver Bow County.....	1,487.20
Stillwater County.....	540.33
Sweet Grass County.....	344.79
Teton County.....	427.12
Toole County.....	385.95
Treasure County.....	144.09
Valley County.....	725.59
Wheatland County.....	334.49
Wibaux County.....	257.30
Yellowstone County.....	1,363.70
	\$29,954.26

Statement No. 19

APPORTIONMENT OF OIL PRODUCTION LICENSE TAX TO COUNTIES

	July 1, 1926, to June 30, 1927
Beaverhead County.....	\$ 557.20
Big Horn County.....	440.57
Blaine County.....	462.06
Broadwater County.....	202.11
Carbon County.....	1,337.22
Carter County.....	199.80
Cascade County.....	3,324.64
Chouteau County.....	619.85
Custer County.....	1,171.10
Daniels County.....	295.27
Dawson County.....	628.84
Deer Lodge County.....	1,274.66
Fallon County.....	264.14
Fergus County.....	1,824.38
Flathead County.....	1,846.90
Gallatin County.....	1,606.66
Garfield County.....	194.96
Glacier County.....	265.17
Golden Valley County.....	176.73
Granite County.....	233.17
Hill County.....	983.12
Jefferson County.....	404.11
Judith Basin County.....	478.45
Lake County.....	640.03
Lewis and Clark County.....	1,353.90
Liberty County.....	160.88
Lincoln County.....	578.11
Madison County.....	429.65
McCone County.....	142.21
Meagher County.....	130.57
Mineral County.....	207.05
Missoula County.....	1,911.32
Musselshell County.....	731.61
Park County.....	1,005.00
Petroleum County.....	170.07
Phillips County.....	506.78
Pondera County.....	451.41
Powder River County.....	91.20
Powell County.....	555.56
Prairie County.....	276.80
Ravalli County.....	1,075.12
Richland County.....	656.15
Roosevelt County.....	872.77
Rosebud County.....	664.42
Sanders County.....	564.39
Sheridan County.....	710.19
Silver Bow County.....	2,868.66
Stillwater County.....	494.08
Sweet Grass County.....	340.08
Teton County.....	425.78
Toole County.....	354.93
Treasure County.....	143.69
Valley County.....	576.01
Wheatland County.....	511.95
Wibaux County.....	207.04
Yellowstone County.....	2,592.10
	<hr/> \$41,190.62

Statement No. 20

APPORTIONMENT OF INHERITANCE TAX FUND TO COUNTIES

	July 1, 1926, to June 30, 1927
Beaverhead County.....	\$ 6,608.86
Big Horn County.....	6,608.86
Blaine County.....	9,478.49
Broadwater County.....	3,739.23
Carbon County.....	13,739.46
Carter County.....	4,869.70
Cascade County.....	28,348.50
Chouteau County.....	12,000.29
Custer County.....	10,695.91
Daniels County.....	5,826.23
Dawson County.....	11,304.62
Deer Lodge County.....	7,043.65
Fallon County.....	6,521.90
Fergus County.....	21,826.61
Flathead County.....	15,130.80
Gallatin County.....	14,087.30
Garfield County.....	7,304.62
Glacier County.....	4,000.10
Golden Valley County.....	4,478.37
Granite County.....	3,043.55
Hill County.....	12,782.91
Jefferson County.....	4,956.65
Judith Basin County.....	7,913.23
Lake County.....	6,434.94
Lewis and Clark County.....	11,826.37
Liberty County.....	3,652.27
Lincoln County.....	7,913.23
Madison County.....	7,217.56
McCone County.....	5,826.24
Meagher County.....	3,043.56
Mineral County.....	2,956.60
Missoula County.....	13,304.67
Musselshell County.....	9,913.28
Park County.....	10,348.07
Petroleum County.....	4,695.77
Phillips County.....	10,695.91
Pondera County.....	6,782.77
Powder River County.....	5,565.36
Powell County.....	5,565.36
Prairie County.....	5,826.24
Ravalli County.....	8,261.07
Richland County.....	11,826.37
Roosevelt County.....	9,913.28
Rosebud County.....	8,782.82
Sanders County.....	6,608.86
Sheridan County.....	12,354.04
Silver Bow County.....	25,131.04
Stillwater County.....	9,130.65
Sweet Grass County.....	5,826.24
Teton County.....	7,217.56
Toole County.....	6,521.91
Treasure County.....	2,434.86
Valley County.....	12,261.16
Wheatland County.....	5,652.32
Wibaux County.....	4,347.94
Yellowstone County.....	23,044.03
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	\$503,192.09

REPORT OF STATE AUDITOR

APPORTIONMENT OF FOREST RESERVE FUND TO COUNTIES—1919-1927

Statement No. 21

	1919	1920	1921	1922	1923	1924	1925	1926	1927
Beaverhead County	\$11,674.54	\$ 8,947.86	\$ 8,327.18	\$ 5,472.65	\$ 7,065.60	\$ 6,487.46	\$ 5,945.13	\$ 6,330.87	\$ 5,284.91
Broadwater County	1,271.77	1,131.53	977.47	630.60	1,066.09	1,331.52	866.70	758.63	640.65
Carbon County	1,709.93	1,578.35	1,737.95	1,568.19	2,008.05	1,559.68	1,633.79	803.77	1,099.73
Carter County	1,719.04	1,280.60	1,190.33	849.15	1,228.15	1,114.57	1,131.17	1,330.05	1,003.49
Cascade County	2,519.64	2,728.35	2,728.07	630.76	1,190.03	739.50	846.24	830.72	927.77
Chouteau County	189.36	295.02	172.61	100.37	190.28	117.67	135.73	132.03	148.94
Custer County	34.97								
Deer Lodge County	3,205.89	2,271.92	1,791.15	1,138.76	1,441.46	1,673.97	1,534.78	1,467.89	1,290.92
Fallon County	13.79								
Fergus County	1,173.75	1,273.17	519.25	301.93	572.37	354.30	406.72	395.61	446.29
Flathead County	9,142.12	4,960.42	4,015.29	1,948.51	2,248.25	3,902.20	2,074.17	1,156.39	1,835.15
Gallatin County	4,182.38	3,982.74	3,370.53	2,728.51	4,322.77	3,770.12	3,768.53	3,533.94	3,711.33
Glacier County	62.74	47.17	57.95	39.88	51.85	52.50	40.44	50.43	128.72
Golden Valley County				79.66	151.02	93.55	107.36	104.43	117.81
Granite County	2,108.72	1,667.28	1,221.74	966.36	1,374.43	1,491.92	1,310.95	1,287.59	1,086.27
Jefferson County	5,257.37	4,055.55	3,271.13	2,137.17	2,818.68	2,975.13	2,820.52	2,633.85	2,293.06
Judith Basin County			1,768.03	1,028.06	1,947.37	1,204.60	1,351.93	1,344.20	1,516.39
Lake County						146.86	37.08	28.40	46.12
Lewis and Clark County	3,377.76	2,663.39	2,590.34	1,830.64	2,501.70	2,312.90	2,083.17	1,939.19	1,552.88
Lincoln County	4,292.39	11,167.95	9,363.63	12,626.43	9,830.28	17,516.64	5,519.43	4,614.67	2,345.92
Madison County	8,590.07	8,533.32	6,791.15	6,165.42	8,887.13	9,377.22	7,784.36	8,280.52	8,447.24
Meagher County	2,825.46	2,933.17	2,489.07	1,523.67	2,687.52	1,816.61	2,015.11	1,963.95	2,045.13
Mineral County	4,082.24	3,322.70	2,463.61	1,034.36	3,059.71	4,652.80	5,787.37	1,603.41	423.22
Missoula County	2,806.98	1,926.70	1,522.97	855.94	1,672.73	2,384.69	2,688.22	1,948.55	448.57
Musselshell County	150.09	162.73	137.01						
Park County	2,812.91	2,739.45	2,551.26	2,007.48	2,732.35	2,642.18	2,595.43	2,975.59	2,308.28
Phillips County	180.26	195.43	164.60	95.71	181.43	111.82	128.30	124.80	140.78
Pondera County	299.28	225.92	277.46	192.13	249.85	252.96	194.86	195.37	138.36
Powder River County	5,170.36	4,797.40	4,462.50	3,196.12	4,606.40	4,180.44	4,467.70	4,282.84	3,776.17
Powell County	3,361.46	2,006.70	1,884.26	1,252.82	1,449.54	1,505.74	1,264.88	1,161.76	1,031.16
Ravalli County	5,940.79	5,800.36	1,887.26	2,127.62	2,900.55	1,904.22	2,405.34	756.47	769.92
Rosebud County	1,543.87	1,425.20	1,332.30	930.05	1,342.38	1,218.38	1,304.26	1,248.11	1,096.31
Sanders County	65.37	1,403.41	1,583.37	747.21	1,498.73	2,381.54	3,237.88	2,795.76	2,293.37
Silver Bow County	2,098.10	1,643.72	1,334.75	843.91	1,065.97	1,192.51	1,096.80	1,066.14	923.80
Stillwater County	490.40	452.45	497.79	449.21	575.44	1,029.63	1,077.80	529.98	725.13
Sweet Grass County	1,715.87	1,631.86	1,682.55	1,452.43	1,866.33	1,043.28	1,014.11	971.34	818.37
Teton County	614.96	1,684.19	570.14	394.79	513.39	519.78	400.38	401.44	284.31
Wheatland County	358.18	390.78	329.69	193.64	360.63	227.86	258.88	255.68	282.29
	\$95,042.81	\$88,017.19	\$73,417.52	\$57,600.14	\$75,598.46	\$82,786.75	\$69,455.52	\$58,096.09	\$51,322.90

Statement No. 22

APPORTIONMENT OF COMMON SCHOOL EQUALIZATION FUND TO COUNTIES

County	July 1, 1927, to June 30, 1928
Beaverhead	\$ 2,241.00
Blaine	359.00
Broadwater	409.00
Carbon	28,725.00
Carter	256.00
Cascade	5,311.00
Chouteau	7,852.00
Custer	1,627.00
Daniels	23,509.00
Dawson	7,909.00
Fallon	6,524.00
Fergus	21,726.00
Flathead	4,438.00
Gallatin	367.00
Garfield	8,077.00
Golden Valley	2,437.00
Hill	6,648.00
Jefferson	584.00
Lake	25,428.00
Lewis and Clark	707.00
Lincoln	1,195.00
Madison	3,151.00
McCone	2,516.00
Meagher	312.00
Missoula	240.00
Musselshell	16,486.00
Park	2,362.00
Petroleum	631.00
Phillips	15,940.00
Pondera	3,318.00
Powder River	4,739.00
Prairie	4,502.00
Ravalli	13,421.00
Richland	20,382.00
Roosevelt	17,267.00
Rosebud	1,383.00
Sheridan	27,462.00
Stillwater	24,422.00
Teton	6,869.00
Treasure	663.00
Valley	20,197.00
Wheatland	69.00
Wibaux	6,601.00
Yellowstone	4,724.00
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	\$353,986.00

Statement No. 23

REPORT OF THE OLD AGE PENSION COMMISSIONS OF THE SEVERAL COUNTIES OF MONTANA TO THE STATE AUDITOR OF MONTANA

(Number and amount of old age pensions paid for the calendar year ending December 31, 1923, as required under the provisions of Section 21, Chapter 72, Laws of 1923.)

COUNTY	Total Number of Recipients During 1923	Total Amount Paid in Cash During 1923	Total Number of Applications for Pension, 1923	Number Granted Pension	Number Denied Pension	Number Can- celled during Year
Beaverhead	9	\$ 775.00	9	9	.....	2
Big Horn	3	195.00	4	3	1	.....
*Blaine .....	.....	.....	.....	.....	.....	.....
*Broadwater .....	.....	.....	.....	.....	.....	.....
Carbon	15	365.00	18	15	3	.....
Carter	1	60.00	6	1	5	.....
Cascade	25	1,160.00	50	25	25	1 Deceased
Choteau .....	.....	.....	2	.....	2	.....
Custer	16	1,500.82	20	16	4	.....
Daniels .....	.....	.....	None	.....	.....	.....
Dawson .....	.....	.....	None	.....	.....	.....
Deer Lodge	19	1,200.00	22	19	3	2
Fallon .....	.....	.....	None	.....	.....	.....
Fergus	4	.....	4	.....	4	.....
Flathead	15	1,227.50	20	15	5	1
Gallatin	19	1,265.04	21	19	2	.....
Garfield .....	.....	.....	None	.....	.....	.....
Glacier .....	.....	.....	.....	2	2	.....
Golden Valley	2	225.00	2	2	.....	.....
Granite	2	45.00	2	2	.....	.....
Hill .....	.....	.....	2	.....	2	.....
Jefferson	7	337.50	27	8	18	1
*Judith Basin .....	.....	.....	.....	.....	.....	.....
Lake	1	10.00	6	1	5	.....
Lewis and Clark ..	74	4,564.50	118	74	43	1
Liberty	1	25.00	1	1	.....	.....
Lincoln .....	.....	.....	None	.....	.....	.....
Madison .....	.....	.....	5	.....	5	.....
McCone .....	.....	.....	None	.....	.....	.....
Meagher	2	250.00	3	2	1	.....
Mineral	5	355.00	5	5	.....	.....
Missoula	45	2,746.25	66	40	10	5
Musselshell	19	1,885.00	20	19	1	.....
Park	17	1,405.00	24	17	7	.....
Phillips .....	.....	.....	1	.....	1	.....
Pondera .....	.....	.....	None	.....	.....	.....
Powder River .....	.....	.....	None	.....	.....	.....
*Powell .....	.....	.....	.....	.....	.....	.....
Prairie .....	.....	.....	None	.....	.....	.....
Ravalli	21	1,430.00	37	21	16	4
Richland .....	.....	.....	None	.....	.....	.....
Roosevelt .....	.....	.....	None	.....	.....	.....
Rosebud	7	460.00	9	7	2	.....
Sanders	8	445.00	10	8	.....	.....
Sheridan .....	.....	.....	None	.....	.....	.....
Silver Bow .....	.....	.....	12	.....	12	.....
Stillwater	1	60.00	4	1	3	.....
Sweet Grass	4	275.00	4	4	.....	.....
*Teton .....	.....	.....	.....	.....	.....	.....
Toole	1	37.50	2	1	1	.....
Treasure	1	30.00	1	1	.....	.....
Valley	5	535.84	5	5	.....	3
Wheatland .....	.....	.....	None	.....	.....	.....
Wibaux .....	.....	.....	None	.....	.....	.....
Yellowstone .....	.....	.....	None	.....	.....	.....
	349	\$22,869.95	542	343	183	20

*No Report.

Statement No. 23 (Continued)

REPORT OF THE OLD AGE PENSION COMMISSIONS OF THE SEVERAL
COUNTIES OF MONTANA TO THE STATE AUDITOR OF MONTANA

For the Calendar Year Ending December 31, 1924.

COUNTY	Total Number of Recipients During 1924	Total Amount Paid in Cash During 1924	Applications for Pensions 1924	Total Pensions Granted 1924	Total Pensions Denied 1924	Total Pensions Cancelled 1924
Beaverhead	26	\$ 5,425.00	18	18	...	3
Big Horn	2	375.00	2	1	1	1
Blaine	1	220.00	1	1	...	...
Broadwater .....	...	...	...	...	...	...
Carbon	29	4,380.00	32	29	3	2 Deceased
Carter** .....	...	...	...	...	...	...
Cascade	41	7,105.00	21	12	9	14 4 Deceased
Chouteau	2	...	2	...	...	2 Pending
Custer	27	4,770.22	13	11	2	4
Daniels	1	45.00	1	1	...	...
Dawson	4	590.00	3	3	...	...
Deer Lodge	30	3,564.00	16	13	3	6
Fallon .....	...	...	...	...	...	...
Fergus .....	...	...	4	...	4	...
Flathead	37	4,840.00	39	31	6	5
Gallatin	24	3,880.00	5	5	...	2
Garfield .....	...	...	2	...	2	...
Glacier .....	...	...	...	...	...	...
Golden Valley	5	670.00	3	3	...	...
Granite	10	905.00	11	10	1	1
Hill	2	180.00	2	1	1	...
Jefferson	15	1,662.50	11	8	3	2
Judith Basin .....	...	180.00	...	...	...	...
Lake	4	340.00	6	4	2	...
Lewis & Clark	81	13,877.00	25*	27*	7	17
Liberty	3	425.00	3	3	...	1
Lincoln	2	475.00	2	2	...	...
Madison .....	...	...	5	...	5	...
McCone .....	...	...	...	...	...	...
Meagher	5	775.00	4	3	1	...
Mineral	9	1,440.00	4	4	...	2 Deceased
Missoula	41	4,274.86	16	10	1	9 4 Pending
Musselshell	26	4,291.66	10	9	1	3
Park	24	3,580.00	14	10	4	9
Phillips .....	...	...	...	...	...	...
Pondera .....	...	...	...	...	...	...
Powder River .....	...	...	...	...	...	...
Powell	10	1,600.00	10	10	...	1
Prairie	2	213.00	2	2	...	...
Ravalli	28	3,490.00	10	9	1	3
Richland .....	...	...	...	...	...	...
Roosevelt .....	...	...	...	...	...	...
Rosebud	10	2,010.00	10*	10*	...	...
Sanders	8	1,485.00	4	1	2	1 Withdrawn
Sheridan	1	60.00	1	1	...	1
Silver Bow .....	...	...	...	...	...	...
Stillwater	1	180.00	3	1	2	...
Sweet Grass	4	975.00	2	...	2	...
Teton .....	...	...	...	...	...	...
Toole	1	150.00	1	1	...	...
Treasure** .....	...	...	...	...	...	...
Valley	4	585.00	4	4	...	...
Wheatland	1	40.00	1	1	...	...
Wibaux .....	...	...	...	...	...	...
Yellowstone .....	...	...	...	...	...	...
	521	\$78,158.24	323	259	63	89

* Several applications received in 1923 were allowed during 1924.

**No Report.

Statement No. 23 (Continued)

REPORT OF THE OLD AGE PENSION COMMISSIONS OF THE SEVERAL COUNTIES OF MONTANA TO THE STATE AUDITOR OF MONTANA

For the Calendar Year Ending December 31, 1925.

COUNTY	Total Number of Recipients During 1925	Total Amount Paid in Cash During 1925	Applications for Pensions 1925	Total Pensions Granted 1925	Total Pensions Denied 1925	Total Pensions Cancelled 1925
Beaverhead	30	\$ 10,800.00	15	13	3	21
Big Horn	2	100.00	...	...	...	1 Deceased
Blaine .....	...	...	...	...	...	...
Broadwater .....	...	...	...	...	...	...
Carbon .....	...	4,825.00	...	...	...	7
Carter	3	300.00	2	1	1	2
Cascade	48	7,532.00	16	6	10	3
Chouteau .....	...	...	5	...	5	...
Custer	30	3,671.50	9	8	1	7
Daniels	2	205.00	2	2	...	...
Dawson	3	720.00	...	...	...	...
Deer Lodge	29	4,564.00	14	4	5	5
Fallon	1	62.50	1	1	...	...
Fergus .....	...	...	1	...	1	...
Flathead	42	5,555.00	37	26	11	18
Gallatin	29	4,535.00	7	7	0	3
Garfield	2	350.00	4	2	2	...
Glacier .....	...	...	...	...	...	...
Golden Valley	8	910.00	4	3	1	2
Granite	13	1,745.00	10	7	3	...
Hill	3	480.00	4	2	2	...
Jefferson	21	2,600.00	11	8	3	9
Judith Basin	1	180.00	2	...	2	...
Lake	6	670.00	5	3	2	1
Lewis & Clark	79	14,121.00	11	11	...	6
Liberty	3	675.00	1	3	...	...
Lincoln	8	1,335.00	7	8	1	...
Madison .....	...	...	...	...	...	...
McCone .....	...	...	2	...	2	...
Meagher	6	1,050.00	2	1	1	3
Mineral	9	1,554.00	2	2	...	2 Deceased
Missoula	49	6,712.50	20	16	4	...
Musselshell	28	4,458.77	8	5	...	14 3 Pending
Park	24	3,910.00	17	8	9	4
Phillips .....	...	...	...	...	...	...
Petroleum .....	...	...	...	...	...	...
Pondera .....	...	...	1	...	1	...
Powder River .....	...	...	3	...	3	...
Powell	14	2,220.00	7	4	1	2
Prairie	2	245.00	1	...	1	1
Ravalli	30	4,360.00	9	7	2	3
Richland .....	...	...	1	...	1	...
Roosevelt .....	...	...	...	...	...	...
Rosebud	19	3,347.50	11	9	2	...
Sanders	12	1,645.00	5	3	2	3
Sheridan	1	220.00	1	...	1	...
Silver Bow .....	...	...	...	...	...	...
Stillwater	2	360.00	...	...	...	...
Sweet Grass	5	880.00	2	2	...	2
Teton .....	...	...	...	...	...	...
Toole	3	445.00	3	3	...	...
Treasure	3	435.00	...	...	...	1
Valley	8	1,650.00	5	5	...	...
Wheatland	5	940.00	7	5	2	...
Wibaux .....	...	...	...	...	...	...
Yellowstone .....	...	...	...	...	...	...
	583	\$100,368.77	275	185	85	120

Statement No. 23 (Continued)

REPORT OF THE OLD AGE PENSION COMMISSIONS OF THE SEVERAL
COUNTIES OF MONTANA TO THE STATE AUDITOR OF MONTANA

For the Calendar Year Ending December 31, 1926.

COUNTY	Total Number of Recipients During 1926	Total Amount of Cash Paid During 1926	Applications for Pensions 1926	Total Pensions Granted 1926	Total Pensions Denied 1926	Total Pensions Cancelled 1926
Beaverhead	9	\$ 2,650.00				
Big Horn						
Blaine						
Brownwater						
Carbon	26	4,462.50	7	5	2	2
Carter	3	231.00	3	3	1	1
Cascade	40	8,788.00	13	2	9	5
Chouteau			1		1	
Custer	32	3,964.00	16	9	7	3
Daniels	2	580.00				
Dawson	8	1,230.00	4	4		
Deer Lodge	30	4,802.00	12	9	3	5
Fallon	1	159.00				
Fergus						
Flathead	24	6,590.00	10		10	6
Gallatin	25	6,487.66	29	25	5	2
Garfield	2	325.00	3	1	2	1
Glacier						
Golden Valley	6	950.00				1
Granite	17	2,230.00	4	3	1	3
Hill	5	590.00	5	1	4	
Jefferson	13	1,650.00	3		3	5
Judith Basin	5	885.00	1	1		
Lake 2	6	1,015.00	1			
Lewis and Clark	77	14,388.00	27	9	18	12
Liberty	5	575.00	4	3	1	2
Lincoln	11	3,034.50	5	3	2	
Madison						
McCone						
Meagher	3	900.00				
Mineral	7	915.00				
Missoula	62	8,702.14	24	18	6	
Musselshell	18	2,885.00	8	4	4	3
Park	24	4,135.00	12	4	8	3
Petroleum						
Phillips						
Pondera						
Powder River						
Powell	12	2,160.00	4	2	2	2
Prairie	4	505.00	1	1		1
Ravalli	31	5,390.00	10	4	6	3
Richland						
Roosevelt	1	150.00	1	1		
Rosebud	21	4,645.00	21	3	1	1
Sanders	14	1,520.00	8	6	1	1 Pending
Sheridan	3	440.00	2	2		
Silver Bow 3						
Stillwater	5	620.00	5	3	2	
Sweet Grass	4	1,175.00	2	1	1	
Teton						
Toole	7	945.00	7	7		
Treasure	2	240.00				
Valley	12	2,578.25	5	5		5
Wheatland	7	1,380.00	2	7	1	
Wibaux						
Yellowstone 4						
	584	\$104,863.05	260	146	101	66

1 Two being Investigated.

2 Applicant did not appear for hearing.

3 No Commission on Silver Bow.

4 Not operating this law.

Deceased: Beaverhead1

Mineral2

Sanders4

Treasure1

Total\$

Statement No. 23 (Continued)

REPORT OF THE OLD AGE PENSION COMMISSIONS OF THE SEVERAL
COUNTIES OF MONTANA TO THE STATE AUDITOR OF MONTANA

For the Calendar Year Ending December 31, 1927.

COUNTY	Total Number of Recipients During 1927	Total Amount of Cash Paid During 1927	Applications for Pensions 1927	Total Pensions Granted 1927	Total Pensions Denied 1927	Total Pensions Cancelled 1927
Beaverhead	8	\$ 2,325.00	1	1	....	1
Big Horn	2	125.00	2	2	....	1
Blaine	5	900.00	5	5	....	....
Broadwater .....	....	....	....	....	....	....
Carbon	31	4,360.00	8	6	2	5
Carter	3	492.50	....	....	....	3
Cascade	41	8,600.00	20	11	9	1
Chouteau .....	....	....	1	....	1	....
Custer	38	3,946.50	15	11	4	8
Daniels	3	735.00	3	3	....	....
Dawson	11	1,910.00	3	3	....	1
Deer Lodge	31	5,215.00	4	1	3	5
Fallon	2	210.00	1	1	....	....
Fergus .....	....	....	2	....	2	....
Flathead	24	6,209.00	16	7	9	2
Gallatin	30	4,582.50	12	5	5	4
Garfield	6	875.00	4	4	....	1
Glacier .....	....	....	1	....	1	....
Golden Valley	8	1,160.00	3	3	....	1
Granite	19	2,450.00	5	3	2	....
Hill	6	869.00	8	6	2	2
Jefferson	30	2,232.50	21	21	....	....
Judith Basin .....	....	....	....	....	....	....
Lake	10	1,040.00	10	4	6	....
Lewis & Clark	101	15,028.96	32	22	10	8
Liberty	3	800.00	....	....	....	....
Lincoln	15	3,575.00	5	4	1	1
Madison .....	....	....	....	....	....	....
McCone .....	....	....	....	....	....	....
Meagher	7	1,175.00	7	4	3	1
Mineral	7	1,020.00	2	2	....	....
Missoula	65	10,875.00	21	15	6	2 1 Pending
Musselshell	14	2,665.00	1	....	1	3
Park	22	4,215.00	9	1	8	4
Petroleum	3	200.00	3	3	....	....
Phillips .....	....	....	....	....	....	....
Pondera .....	....	....	....	....	....	....
Powder River .....	....	....	....	....	....	....
Powell	14	1,520.00	4	2	2	2
Prairie	4	720.00	....	....	....	1
Ravalli	28	589.50	9	8	1	7
Richland .....	....	....	....	....	....	....
Roosevelt	2	550.00	1	1	....	....
Rosebud	24	4,731.00	3	3	....	6
Sanders	27	2,950.00	19	14	4	3 1 Pending
Sheridan	6	975.00	3	3	....	1
Silver Bow .....	....	7,225.00*	141	95	5	5 36 Pending
Stillwater	5	1,205.00	3	....	3	2
Sweet Grass	8	1,000.00	5	4	1	3
Teton .....	....	....	....	....	....	....
Toole	7	1,547.50	2	7	2	....
Treasure	1	180.00	....	....	....	....
Valley	16	3,345.00	9	8	1	1
Wheatland	6	1,080.00	1	....	....	....
Wibaux .....	....	....	....	....	....	....
Yellowstone .....	....	....	....	....	....	....
	693	\$115,399.96	425	293	94	85

Deceased: Beaverhead1
 Lincoln1
 Rosebud3
 Sanders3
 Silver Bow3
 Sweet Grass3
 Total14

*For Six Months Period
 Rosebud—Board Cancelled 3.

GENERAL FUND APPROPRIATIONS

GENERAL FUND APPROPRIATIONS
For the Period Commencing July 1, 1926, and Ending June 30, 1927.

Statement No. 24

	Balance July 1, 1926	Appropriations 19th and 20th Sessions	Total of Appropriations	Collections and Refunds	Trans. from Other Funds	Expenditures Warrants Drawn	Total of Expenditures	Trans. to Other Funds	Reverted June 30, 1927
JUDICIAL DEPARTMENT									
COUNTY ATTORNEYS SALARIES	\$ 1,449.85	\$ 53,000.00	\$ 53,000.00			\$ 50,942.90	\$ 50,942.90		\$ 3,506.95
DIST. JUDGES SALARIES & EXP.	1,770.56	156,000.00	156,000.00			155,696.30	155,696.30		2,074.26
SUPREME COURT—SAL. & EXP.	854.48	49,980.00	49,980.00			49,171.51	49,171.51	691.02	971.95
SUPREME CT. CAPITAL EXPEND	167.37					11.32	11.32	156.05	
SUPREME COURT MONT. REPORTS	350.00	3,000.00	3,000.00		847.07	4,197.07	4,197.07		
ELECTIVE STATE OFFICERS									
ATTORNEY GENERAL									
Operation and Maintenance	1,376.89	27,200.00	27,200.00	101.12		25,810.72	25,810.72		2,867.29
Capital Expenditures	207.45*	300.00	300.00			2.08	2.08		90.47
Farm Loans—Salaries and Expense	684.58	7,000.00	7,000.00			7,500.34	7,500.34		184.24
Printing & Publ. Reports and Opinions		2,000.00	2,000.00			735.30	735.30		1,264.70
STATE AUDITOR									
Salary of Auditor		3,600.00	3,600.00			3,600.00	3,600.00		
Salary of Deputy Auditor		3,000.00	3,000.00			3,000.00	3,000.00		
Salary of Insurance Commissioner		2,400.00	2,400.00		400.00	2,575.00	2,575.00	225.00	
Other Salaries	1,401.40*	10,000.00	10,000.00		4,500.00	12,865.66	12,865.66	232.94	
Office Supplies and Expenses	679.61	1,500.00	1,500.00		2.49	982.10	982.10	1,200.00	
Traveling Expenses	297.88	700.00	700.00	59.45		445.84	445.84	565.59	45.90
Printing and Binding Publications	177.05*	800.00	800.00			376.75	376.75	246.20	
General Supplies and Expenses	6.77	3,000.00	3,000.00		752.94	418.28	418.28	2,588.49	
Capital Expenditures	79.23*	750.00	750.00			1,323.71	1,323.71	100.00	
Repairs	248.50	250.00	250.00			1.29	25,588.63	407.21	2,711.96
Firemen's Disability Payments	1,532.30	30,000.00	30,000.00			28,820.31	28,820.31		
GOVERNOR									
Salary of Governor		7,500.00	7,500.00			7,500.00	7,500.00		
Salary of Secretary		3,000.00	3,000.00			3,000.00	3,000.00		
Salary of Stenographer		1,500.00	1,500.00			1,500.00	1,500.00		
Office Supplies and Expenses	116.90	1,000.00	1,000.00			438.82	438.82	50.00	628.08
Traveling Expenses	40.40	200.00	200.00		50.00	261.57	261.57		29.22
General Expenses	202.24	380.00	380.00			182.55	182.55		369.39
Capital Expenditures	125.00	425.00	425.00			30.00	12,912.34		520.00
Requisitions	1,649.07*	7,000.00	7,000.00	123.60		5,458.19	5,458.19		16.34
Governor's Mansion									
Salaries and Expense	141.81	5,875.00	5,875.00		180.40	4,132.96	4,132.96	1,724.68	342.57
Repairs and Replacements	2,839.83*	650.00	650.00	560.00	1,724.68	34.85	34.85		
SECRETARY OF STATE									
Salary of Secretary		4,200.00	4,200.00			4,200.00	4,200.00		
Salary of Deputy		3,000.00	3,000.00			3,000.00	3,000.00		150.00
Office Salaries	850.00	4,500.00	4,500.00			5,200.00	5,200.00		224.88
Office Supplies and Expenses	19.16*	600.00	600.00		850.00	1,205.96	1,205.96		76.84
Printing and Binding	495.00	500.00	500.00			318.16	318.16	600.00	190.10
General Expenses	235.60	300.00	300.00			45.50	45.50	250.00	62.40
Capital Expenditures	155.00	200.00	200.00			292.60	292.60		173.30
Repairs	6.20	200.00	200.00			32.90	14,345.12		173.30
Printing and Binding—Gen. Elect. Books	1,883.40								
Election Exp. and Prtg. R. I. Books		25,000.00	25,000.00		25,000.00	15,559.60	15,559.60	25,000.00	11,323.80

Statement No. 24 (Continued)

SUPERINTENDENT OF PUBLIC INSTRUCTION									
Salaries and Expenses	482.10	23,500.00	23,500.00	2,371.50	21,646.55	21,646.55	2,336.62	1.30	
Capital Expenditures	82.00	150.00	150.00		100.94	100.94	131.06		
Printing and Binding Publications	243.72*	3,000.00	3,000.00		2,467.68	5,223.96			
Normal Training in High Schools									
Reimbursements to High Schools	46.16	19,000.00	19,000.00			18,870.00		176.16	
Vocational Education									
Salaries and Expenses	136.86*	14,400.00	14,400.00		315.87	14,393.07		185.94	
STATE TREASURER									
Salary of Treasurer		4,200.00	4,200.00			4,200.00			
Salary of Deputy Treasurer		3,000.00	3,000.00			3,000.00			
Other Salaries		6,500.00	6,500.00			7,603.00			
Office Supplies and Expenses	50.00	600.00	600.00		1,053.00				
Official Bonds	392.00*	825.00	825.00	80.90	157.00				
General Supplies	25.00	2,175.00	2,175.00			813.50		36.50	
Capital Expenditures	346.00	1,000.00	1,000.00			2,109.24		411.76	
Repairs	242.50	200.00	200.00			320.59		91.81	
Printing State Treasurer's Report	180.00	18,500.00	18,500.00			18,492.33		80.00	
HOARD OF R. R. COMMISSIONERS	40.00	2,000.00	2,000.00			1,960.00			
Salaries of Commissioners		12,000.00	12,000.00			12,000.00			
Salary of Secretary		3,600.00	3,600.00			3,600.00			
Salary of Assistant Secretary		3,000.00	3,000.00			3,000.00			
Salary of Rate Clerk		3,000.00	3,000.00			3,000.00			
Salary of Auditor		3,600.00	3,600.00			3,600.00			
Salary of Engineer		3,600.00	3,600.00			3,600.00			
Other Salaries	7,203.08*	6,000.00	6,000.00			14,489.67			
Office Supplies and Expenses	464.64	2,000.00	2,000.00		16,512.50	2,660.00			
Traveling Expenses	429.27*	2,000.00	2,000.00	350.00	430.00	548.34		36.30	
Printing and Binding Publications	2,000.00	2,000.00	2,000.00		1,697.56	3,143.91		124.38	
Maps and Prints	1,500.00	1,500.00	1,500.00						
General Supplies and Expenses	3,363.63	4,600.00	4,600.00						
Capital Expenditures	99.28*	100.00	100.00			698.00			
Repairs	1.96*	100.00	100.00					72	
Oil Division		11,000.00	11,000.00			9,809.72		719.48	
DEPARTMENTS									
ADJUTANT GENERAL									
Salary of Adjutant General		3,000.00	3,000.00			3,000.00			
Salaries of Other Employees	1,099.00	4,800.00	4,800.00			4,199.50		1,699.50	
Office Supplies and Expenses	15.64	600.00	600.00			611.78		3.86	
Uniform Allowances		2,000.00	2,000.00		625.00	2,590.00		35.00	
Quarterly Allowances to Company Officers	150.00	10,000.00	10,000.00		960.00	10,843.34		266.65	
Traveling Expenses	47.42	400.00	400.00			413.27		34.15	
General Expenses	1,919.32	4,950.00	4,950.00			3,628.00		1,656.32	
Capital Expenditures		150.00	150.00					150.00	
Repairs	69.05	100.00	100.00			2.08		168.97	
Transportation of War Equipment	1,538.77					1,404.23		134.54	
DEPARTMENT OF AGRICULTURE—									
LABOR AND INDUSTRY									
Operation and Maintenance		8,407.00	8,407.00			8,307.17		508.88	
Capital Expenditures	407.05	1,063.00	1,063.00			1,657.82		47.16	
Dairying Division	594.98	5,100.00	5,100.00			5,346.60		47.82	
Horticulture Division	314.42	8,450.00	8,450.00			8,829.71		175.11	
Agriculture Division	554.86	255.00	255.00			254.02		2.88	
Poultry Division	1.85	800.00	800.00			800.00			

GENERAL FUND APPROPRIATIONS For the Period Commencing July 1, 1926, and Ending June 30, 1927.

	Balance July 1, 1926	Appropriations 19 and 20th Sessions	Total of Appropriations	Collections and Refunds	Trans. from Other Funds	Expenditures Warrants Drawn	Total of Expenditures	Trans. to Other Funds	Reverted June 30, 1927
Poultry Shows	\$ 43.85	\$ 400.00	\$ .....	.....	\$ .....	\$ 410.88	\$	\$	\$ 32.97
Montana State Fair Grounds	978.42	3,500.00	.....	.....	.....	4,478.42	.....	.....	.....
Labor and Publicity Division	71.89	7,500.00	.....	536.38	.....	8,108.00	.....	.....	27
Horticulture Revolving Appropriation	491.66*	2,500.00	37,975.00	771.11	.....	652.62	38,845.24	.....	2,126.83
STATE BUREAU OF CHILD AND ANIMAL PROTECTION									
Salaries and General Administration Exp. STATE EXAMINER	1,997.33	12,500.00	12,500.00	297.78	.....	13,613.93	13,613.93	.....	1,181.18
Salary of Examiner .....	.....	5,000.00	.....	.....	100.00	5,100.00	.....	.....	.....
Salary of Chief Deputy .....	.....	3,000.00	.....	.....	.....	2,533.33	.....	.....	.....
Salaries of Other Employees	6,792.10	22,000.00	.....	2,221.21	.....	20,000.00	.....	1,100.00	.....
Office Supplies and Expenses	1,274.64	4,000.00	.....	.....	500.00	5,652.26	.....	.....	466.67
Traveling Expenses	1,458.59	2,000.00	.....	17.73	23.10	2,081.78	.....	.....	9,913.31
General Supplies and Expenses	1,594.96*	9,000.00	.....	327.34	5,500.00	12,748.23	.....	.....	122.38
Capital Expenditures	3,120.01	4,000.00	.....	1.04	.....	1,500.55	.....	5,000.00	417.64
Repairs	416.07	500.00	.....	.....	.....	153.34	49,769.49	.....	484.15
STATE ENGINEER	100.00	100.00	50,000.00	.....	.....	.....	.....	.....	1,020.50
Salary of Engineer .....	.....	3,000.00	.....	.....	.....	3,000.00	.....	.....	762.73
Office Supplies and Expenses	385.12	4,000.00	.....	.....	2,500.00	6,836.69	.....	.....	200.00
Traveling Expenses	6.56*	200.00	.....	.....	.....	188.09	.....	.....	.....
General Expenses	127.70*	2,800.00	.....	.....	.....	1,113.42	.....	1,500.00	48.43
Capital Expenditures	6.49	800.00	.....	.....	.....	4.50	.....	.....	5.25
Repairs	17.80	100.00	11,000.00	.....	.....	.....	.....	100.00	58.88
STATE FORESTER .....	.....	.....	.....	.....	.....	.....	11,142.70	100.00	1.99
Salary of Forester .....	.....	2,500.00	.....	.....	500.00	3,000.00	.....	.....	.....
Salaries of Cruiser and Scalers	4,672.74*	5,000.00	.....	.....	14,070.50	11,597.76	.....	2,800.00	.....
Salaries of Office Employees	196.40*	1,500.00	.....	.....	825.00	1,920.50	.....	208.10	.....
Other Salaries	147.50*	5,000.00	.....	.....	.....	1,862.05	.....	3,900.45	.....
Office Supplies and Expenses	387.59	1,000.00	.....	.....	1.15	1,188.74	.....	.....	.....
Traveling Expenses	1,312.22	3,500.00	.....	.....	592.10	1,842.91	.....	.....	.....
Protection of State Land	1,164.21*	14,000.00	.....	3,837.22	300.00	16,527.11	.....	3,503.44	51.37
Other Expenses	1,882.00	4,800.00	37,300.00	.....	1,000.00	1,472.14	38,411.21	6,159.86	25.00
STATE LAND AGENT .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salary of Land Agent .....	.03	3,250.00	.....	.....	.....	3,250.03	.....	.....	.....
Salaries of Deputies	60.00*	4,000.00	.....	.....	775.60	4,700.00	.....	.....	15.60
Office Supplies and Expenses	245.01	300.00	.....	.....	.....	464.74	.....	175.60	50.27
Traveling Expenses	72.54*	2,500.00	.....	.....	2,350.00	4,601.86	.....	2,950.00	.....
General Expenses .....	.....	2,950.00	13,000.00	.....	.....	.....	.....	.....	.....
STATE LAND OFFICE .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salaries and Gen. Administration Exp. STATE PURCHASING DEPARTMENT	25.05	24,000.00	24,000.00	.....	.....	24,015.14	24,015.14	.....	9.91
Salary of Purchasing Agent .....	.08	5,000.00	.....	.....	.....	5,000.08	.....	.....	.....
Salary of Assistant .....	.....	2,100.00	.....	.....	300.00	2,400.00	.....	.....	.....
Salary of Stenographer .....	.....	1,500.00	.....	.....	300.00	1,800.00	.....	.....	.....
Other Salaries	10.00	2,500.00	.....	.....	600.00	3,105.00	.....	.....	5.00
Office Supplies and Expenses	409.40	1,700.00	.....	.....	.....	1,072.17	.....	600.00	437.23

REPORT OF STATE AUDITOR

Traveling Expenses	329.05	750.00				489.89			589.16
General Expenses	318.90	1,250.00				335.82		600.00	633.08
Capital Expenditures	100.00	100.00				89.56			110.44
Repairs	93.33	15,000.00					14,292.52		193.33
G. A. R. CUSTODIAN									
Salary of G. A. R. Custodian		1,080.00				1,080.00	1,080.00		
BOARDS AND COMMISSIONS									
BOARD OF EDUCATION									
Payment of Expenses	297.56*	760.00				401.02	401.02		61.42
BOARD OF EQUALIZATION									
Salaries of Board Members		15,000.00				15,000.00			
Salary of Tax Auditor	380.00	4,500.00				2,700.00		1,500.00	680.00
Salaries of Field Auditor	600.00	5,000.00				2,400.00		2,400.00	800.00
Salaries of Clerks and Stenographers	163.50	7,000.00			400.00	7,451.68			111.82
Salaries of Other Employees	50.00	3,500.00			6,000.00	9,450.00			100.00
Office Supplies and Expenses	800.22	3,000.00				1,943.78		1,023.10	836.04
Traveling Expenses	1,017.35	3,000.00	2.70		1,000.00	4,741.32			312.31
Printing and Binding Publications	165.40	1,000.00	36.28		1,000.00	1,653.49			511.91
Montana Tax Laws	500.00	500.00							1,000.00
General Expenses	656.62	4,000.00				574.15		3,000.00	1,082.47
Capital Expenditures	184.01	1,000.00				290.28		500.00	393.73
Repairs	471.50	500.00			48,000.00	35.03	46,239.73		936.47
BOARD OF EXAMINERS									
Salary of Clerk		3,000.00				3,000.00			
Other Salaries	79.15	3,500.00				5,194.18			
Office Supplies and Expenses	38.39	500.00			1,615.03	1,096.12			114.64
Traveling Expenses	56.20	500.00			672.37	54.04		475.00	27.16
General Expenses	31.00	3,500.00				1,718.60	11,062.94	1,812.40	
STATE BUDGET									
Salaries and General Admin. Expenses	1,799.93	8,000.00				7,972.44	7,972.44		1,827.49
STATE ACCOUNTANT									
Salaries and General Admin. Expenses	437.88	4,200.00				3,885.81	3,885.81		752.07
CAPITOL BUILDING									
Salary of Custodian		2,000.00				2,000.00			
Salaries of Engineers	85.00*	4,200.00			604.50	4,550.50		69.00	
Salaries of Janitors	908.00	15,000.00				14,438.00		1,470.00	
Salary of Postmaster	35.00*	1,500.00			157.50	1,622.50			
Other Salaries	842.25*	1,650.00			1,192.75	2,000.50			
Physical Plant Operation	1,446.01	11,000.00			509.33	9,979.16		2,849.93	126.25
General Expenses	327.33*	5,150.00			640.66	5,463.33			
Capital Expenditures	74.86	500.00			700.00	1,187.77		87.09	
Repairs	595.57*	1,000.00			590.88	995.31	42,237.07		
BOARD OF CHARITIES & REFORMS									
Payment of Per Diem and Expenses	212.64	400.00				158.08	158.08		451.56
BOARD OF ENTOMOLOGY									
Salaries & General Adminis. Expenses	406.16	15,000.00	2.46		51.75	15,455.57	15,455.57		4.80
BOARD OF HEALTH									
Secretary's Salary	.02	5,000.00				5,000.02			
Salaries of Other Employees	85.10*	12,000.00			5,214.06	17,202.96			
Office Supplies and Expenses	63.90*	5,000.00		74.00	4.31	2,640.41		2,300.00	
Traveling Expenses	221.06	3,000.00			409.47	3,634.07			
Printing and Binding	104.78	500.00	3.54		1,800.00	1,927.92		476.86	
General Supplies and Expenses	2,424.23	6,300.00			203.08	3,627.09		5,381.32	.15
Capital Expenditures	101.65	125.00	81.25		648.70	875.35			
Repairs	68.75	75.00				22.31	34,930.13	121.44	

Statement No. 24 (Continued)

GENERAL FUND APPROPRIATIONS

For the Period Commencing July 1, 1926, and Ending June 30, 1927.

	Balance July 1, 1926	Appropriations 19 and 20th Sessions	Total of Appropriations	Collections and Refunds	Trans. from Other Funds	Expenditures Warrants Drawn	Total of Expenditures	Trans. to Other Funds	Reverted June 30, 1927
SHEPARD-TOWNER ACT	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and Administration Expenses	4.74	8,700.00	8,700.00			8,704.74	8,704.74		
CHILD WELFARE WORK									
Payment of Expenses		2,000.00	2,000.00			2,000.00	2,000.00		
INDUSTRIAL ACCIDENT BOARD									
Salaries and Expenses	3,640.48*	33,000.00	33,000.00		5,000.00	34,359.52	34,359.52		
BOARD OF COAL MINE EXAMINERS									
Per Diem and Expenses	500.00	500.00	500.00			500.96	500.96	497.01	2.03
CIVILIAN REHABILITATION									
Salaries and Expenses	6,951.00	15,000.00	15,000.00	59.88		7,649.73	7,649.73	124.03	14,237.12
LIVESTOCK SANITARY BOARD									
Salaries and Expenses	1,159.19*	51,000.00	51,000.00			49,839.80	49,839.80		1.01
LIVESTOCK COMMISSION									
Salaries and Expenses	128.59	8,500.00	8,500.00			8,498.89	8,498.89		129.70
ORTHOPEDIC COMMISSION									
Salaries and Administration Expenses	64.78*	16,500.00	16,500.00			16,315.88	16,315.88		119.34
BANKING CODE COMMISSION									
Salaries and Expenses	3,050.54					145.55	145.55		2,904.99
TEXT BOOK COMMISSION									
Operation and Maintenance	100.00	900.00	900.00			737.15	737.15		262.85
VETERANS' WELFARE COMMISSION									
Salaries and Per Diem	900.00*	3,000.00				2,100.00			150.00
Traveling Expenses		750.00				600.00			
Office Supplies and Expenses	100.00*	250.00			151.65	301.65			
General Expenses		6,000.00				4,053.49		151.65	1,794.86
Gifts and Relief	1,000.00*	4,000.00	14,000.00			3,000.00	10,055.14		
GREATER UNIVERSITY OF MONTANA									
STATE UNIVERSITY									
Salaries and Expenses	42,423.88	356,100.00	356,100.00			392,143.18	392,143.18	5,970.00	410.70
STATE COL. OF AGRIC. & MECH. ARTS									
Salaries and Expenses	9,993.08	204,000.00	204,000.00	4.66		206,654.95	206,654.95	4,580.00	2,752.79
STATE SCHOOL OF MINES									
Salaries and Expenses	5,462.77	41,300.00	41,300.00			32,603.10	32,603.10	1,020.00	13,139.67
STATE NORMAL COLLEGE									
Salaries and Expenses	6,106.48*	76,600.00	76,600.00			68,462.62	68,462.62	1,700.00	330.90
CHANCELLOR'S EXPENSE									
Salaries and Expenses	437.42				17,020.00	17,457.37	17,457.37		.05
STUDENTS' TRAVELING									
Traveling Refund	2,858.29	10,000.00	10,000.00			8,447.78	8,447.78		4,410.51
AGRICULTURAL EXPERIMENT STATION									
Salaries and Expenses	7,739.82	70,153.00	70,153.00			75,738.35	75,738.35	2,104.00	50.47
Soil Survey Expense	774.68	2,884.00	2,884.00		64.00	3,657.23	3,657.23		65.45

REPORT OF STATE AUDITOR

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GRAIN LABORATORY	1.76	9,024.00	9,024.00			9,023.56	9,023.56	2.20
Salaries and Expenses								
HORTICULTURAL BRANCH STATION	.95	4,301.00	4,301.00			4,293.17	4,293.17	8.78
Salaries and Expenses								
HUNTLEY BRANCH STATION	48.93	1,920.00	1,920.00			1,958.90	1,958.90	10.03
Salaries and Expenses								
JUDITH BASIN BRANCH STATION	634.75	8,756.00	8,756.00			9,382.02	9,382.02	8.73
Salaries and Expenses								
NORTH MONTANA BRANCH STATION	183.74	13,517.00	13,517.00			13,694.65	13,694.65	6.09
Salaries and Expenses								
FORT KEOUGH LIVESTOCK BR'CH STA.	18.06	768.00	768.00			753.60	753.60	32.46
Salaries and Expenses								
FARMERS' EXTENSION WORK	13,920.62	84,379.00	84,379.00	42.72		96,640.36	96,640.36	1.98
Salaries and Expenses								
STATE INSTITUTIONS								
STATE DEAF AND BLIND SCHOOL	40,342.36	147,000.00	147,000.00			130,715.69	130,715.69	53,841.52
Salaries and Administration Expenses								
Land	8,500.00							8,500.00
MONTANA STATE ORPHAN'S HOME	6,552.82	77,000.00	77,000.00			79,527.65	79,527.65	4,025.17
Salaries and Administration Expenses								.42
Payment of Right of Way Expense	870.00					869.58	869.58	
VOCATIONAL SCHOOL FOR GIRLS	1,597.04*	28,000.00	28,000.00		18.75	26,421.59	26,421.59	.12
Salaries and Administration Expenses								3,500.00
Land	3,500.00							
STATE INDUSTRIAL SCHOOL	5,825.05*	45,000.00	45,000.00			39,172.97	39,172.97	1.98
Salaries and Administration Expenses								
MONTANA STATE PRISON	17,526.52	170,000.00	170,000.00			161,019.36	161,019.36	26,507.16
Salaries and Administration Expenses								
MONTANA STATE HOSPITAL	3,333.18	290,000.00	290,000.00		54.09	292,337.76	292,337.76	1,049.51
Salaries and Administration Expenses								
MONT. ST. TUBERCULOSIS SANITAR.	16,028.97	71,000.00	71,000.00			73,235.87	73,235.87	13,793.10
Salaries and Administration Expenses								
Construct. of Heating Plant & Water Sys.	17,260.99					2,187.78	2,187.78	15,073.21
MONTANA SOLDIER'S HOME	849.43	44,500.00	44,500.00			44,264.96	44,264.96	1,084.47
Salaries and Administration Expenses								
MISCELLANEOUS								
STATE ENTOMOLOGIST	11.01*	500.00	500.00			429.51	429.51	7.73
Operation and Maintenance								
STATE LAW LIBRARY	437.99	4,000.00	4,000.00			4,419.69	4,419.69	10.73
Salaries and Expenses								
Reference Books	185.84*	2,500.00	2,500.00	7.57		2,321.73	2,321.73	

Statement No. 24 (Continued)

GENERAL FUND APPROPRIATIONS

For the Period Commencing July 1, 1926, and Ending June 30, 1927.

	Balance July 1, 1926	Appropriations 19 and 20th Sessions	Total of Appropriations	Collections and Refunds	Trans. from Other Funds	Expenditures Warrants Drawn	Total of Expenditures	Trans. to Other Funds	Reverted June 30, 1927
STATE HISTORICAL SOCIETY									
Salaries and Administration Expenses	\$ 181.18	\$ 5,300.00	\$ 5,300.00		\$	\$ 5,430.94	\$ 5,430.94	\$	\$ 50.24
CONSULTING ENGINEER	900.00	900.00	900.00						1,800.00
George W. Craven, Services						9,351.76	9,351.76		
TRANSPORTATION OF PRISONERS	2,148.24*	11,500.00	11,500.00						2,488.00
Payment of Transporting of Prisoners									
TREASURER'S CERTIFICATE EXPENSE	2,488.00								
Expenses									
Expenses									
BOARD OF MEDICAL EXAMINERS									
INSURANCE—RENEWAL PREMIUMS		824.60	824.60			824.40	824.40		.20
STATE CAPITOL BLDG.—FIRE EXT.		70,000.00	70,000.00			70,000.00	70,000.00		
INSURING TREASURER'S SECURITIES		770.00	770.00			770.00	770.00		
ST. UNIVERSITY—PURCHASE OF LAND		1,731.38	1,731.38			1,731.38	1,731.38		
INDUST. SCHOOL—PURCHASE OF LAND		28,500.00	28,500.00			28,500.00	28,500.00		
CUSTER COUNTY FREE HIGH SCHOOL		12,800.00	12,800.00			12,800.00	12,800.00		
BIG LAKE DRAIN DISTRICT NO. 1		1,118.63	1,118.63			1,118.63	1,118.63		
		7,228.58	7,228.58			7,228.58	7,228.58		
Interest on General Fund Warrants	\$ 228,823.60	\$3,001,750.19	\$3,001,750.19	\$ 9,564.86	\$ 134,363.97	\$3,006,090.10	\$3,006,090.10	\$ 132,111.57	\$ 286,300.95
		143,951.41	143,951.41	1.83		143,953.24	143,953.24		
	\$ 228,823.60	\$3,145,701.60	\$3,145,701.60	\$ 9,566.69	\$ 134,363.97	\$3,150,043.34	\$3,150,043.34	\$ 132,111.57	\$ 286,300.95

* Overdrawn

Statement No. 24 (Continued)

GENERAL FUND APPROPRIATIONS

For the Period Commencing July 1, 1926, and Ending June 30, 1927.

	Appropriations 19th and 20th Sessions	Total of Appropriations	Expenditures Warrants Drawn	Total of Expenditures	Balance June 30, 1927
BOARD OF ENTOMOLOGY BUILDING	\$ 60,000.00	\$ 60,000.00	\$ 2,472.30	\$ 2,472.30	\$ 57,527.70
PRISON FACTORY H. B. No. 239	15,000.00	15,000.00	3,117.02	3,117.02	11,882.98
SOLDIER'S HOME HOSPITAL H. B. No. 308	15,000.00	15,000.00	52.15	52.15	14,947.85
DEAF AND BLIND SCHOOL WATER WORKS SYSTEM	2,000.00	2,000.00			2,000.00
RALPH DE CAMP	1,600.00	1,600.00			1,600.00
ANDY BRISCOE H. B. No. 309	2,860.00	2,860.00	1,560.00	1,560.00	1,300.00
CATHERINE CROSSLAND SMITH	4,200.00	4,200.00	600.00	600.00	3,600.00
	\$ 100,660.00	\$ 100,660.00	\$ 7,801.47	\$ 7,801.47	\$ 92,858.53

DEFICIENCY APPROPRIATIONS
For the Period Commencing July 1, 1926, and Ending June 30, 1927.

Statement No. 24 (Continued)

	Appropriations 20th Session	Expenditures Warrants Drawn	Reverted June 30, 1927
Refund of Taxes, H. B. No. 19	\$ 2,848.54	\$ 2,848.54	\$
O. G. Willett Deficiency H. B. No. 30	9,174.00	9,174.00	
State University Deficiency H. B. No. 68	222.89	222.89	
Soldiers' Home Deficiency H. B. No. 68	76.71	76.71	
Orphans' Home Deficiency H. B. No. 68	94.64	94.64	
Normal College Deficiency H. B. No. 68	37.06	37.06	
School of Mines Deficiency H. B. No. 68	37.40	37.40	
Industrial School Deficiency H. B. No. 68	99.74	99.74	
State College Deficiency H. B. No. 68	33.01	33.01	
Experiment Station Deficiency H. B. No. 68	43.71	43.71	
Tuberculosis Sanitarium Deficiency H. B. No. 68	168.21	168.21	
Frank A. Bane Deficiency H. B. No. 65	235.00	235.00	
George A. Rietz Deficiency H. B. No. 398	7,500.00	5,000.00	2,500.00
H. J. Hamill Deficiency H. B. No. 67	2,380.00	2,380.00	
Robert Fleming Deficiency H. B. No. 269	2,600.00	2,600.00	
Montana State Hospital Deficiency H. B. No. 306	384.67	384.67	
State Forestry Department Deficiency H. B. No. 283	6,990.65	6,990.65	
State Engineer Deficiency H. B. No. 66	1,453.89	1,453.89	
Normal Training in High School Deficiency H. B. No. 66	1,750.00	1,750.00	
Montana State Prison Deficiency H. B. No. 66	37.30	37.30	
Orthopedic Commission Deficiency H. B. No. 66	10.00	10.00	
School of Mines Deficiency H. B. No. 66	37.87	37.87	
Transportation of Prisoners Deficiency H. B. No. 66	231.67	231.67	
District Judges' Deficiency H. B. No. 66	3.50	3.50	
Requisition Deficiency H. B. No. 66	399.47	399.47	
Normal College Deficiency H. B. No. 66	18.00	18.00	
H. B. No. 182 Deficiency	100.00	100.00	
Fallon County Ext. R. Gilman Deficiency H. B. No. 305	133.01	133.01	
Powell County Attorney Fees Deficiency H. B. No. 66	350.90	350.90	
	\$ 36,550.94	\$ 34,050.94	\$ 2,500.00

LEGISLATIVE APPROPRIATIONS
For the Period Commencing July 1, 1926, and Ending June 30, 1927.

	Balance July 1, 1926	Appropriations 20th Session	Expenditures Warrants Drawn	Reverted June 30, 1927	Balance June 30, 1927
Incidental Expenses 19th Legislative Assembly	\$ 6,046.27	\$	\$ 766.45	\$ 5,279.82	\$
Mileage and Per Diem Members 20th Assembly		105,000.00	103,236.00		1,764.00
Officers and Attachés 20th Assembly		50,000.00	49,438.75		561.25
Incidental Expenses 20th Assembly		30,000.00	22,441.18		7,558.82
C. T. Stewart Impeachment Case		25,000.00	16,232.50		8,767.50
	\$ 6,046.27	\$ 210,000.00	\$ 192,114.88	\$ 5,279.82	\$ 18,651.57

Statement No. 24 (Continued)

REVOLVING APPROPRIATIONS FROM GENERAL FUND

Provided from Collections or Transfers.

For the Period Commencing July 1, 1926, and Ending June 30, 1927.

	Balance July 1, 1926	Collections and Refunds	Trans. from Other Funds	Expenditures Warrants Drawn	Trans. to Other Funds	Balance June 30, 1927	Overdrawn June 30, 1927
GREATER UNIVERSITY OF MONTANA							
STATE UNIVERSITY REVOLVING APPROPRIATIONS	\$ 807.36	\$ 79,422.58	\$	\$ 79,717.67	\$	\$ 512.27	\$ 3,123.73
STATE COLLEGE OF AGRICULTURE AND MECHANICAL ARTS	2,201.57	84,546.03		89,871.33			
Experiment Station Revolving Appropriation	2,044.03	17,675.91		17,671.59		48.35	16.29
Extension Service Revolving Appropriation	2,780.60	2,621.08		2,775.25	42.72		
Grain Laboratory Revolving Appropriation	1,839.19	3,768.40		5,559.35		48.24	
Substations Revolving Appropriation	1,048.97	13,245.78		14,231.27			36.52
STATE SCHOOL OF MINES REVOLVING APPROPRIATION	1,582.53	5,644.25		6,961.79		234.99	
STATE NORMAL COLLEGE REVOLVING APPROPRIATION	1,341.54	39,106.02		41,350.13			902.57
OTHER INSTITUTIONS							
STATE DEAF AND BLIND SCHOOL REVOLVING APPROPRIATION	1,012.93	8,922.55		8,641.48		1,294.00	
STATE ORPHAN'S HOME REVOLVING APPROPRIATION	456.21	5,310.25		5,252.65		513.81	
STATE INDUSTRIAL SCHOOL REVOLVING APPROPRIATION	566.65	1,864.95		11,858.48			9,426.89
VOCATIONAL SCHOOL FOR GIRLS REVOLVING APPROPRIATION	3,812.52	15,836.04		19,662.10			13.54
MONTANA STATE HOSPITAL REVOLVING APPROPRIATION	20,892.73	40,936.80		40,258.70	20,566.81	1,004.02	
MONTANA STATE HOSPITAL REVOLVING—BUILDINGS	34,433.19		20,566.81		53,000.00		
MONTANA STATE PRISON REVOLVING APPROPRIATION	2,112.49	19,000.00		20,942.54		169.05	
MONTANA STATE TUBERCULOSIS SANIT. REV. APPN.	3,283.75	50,214.42		52,690.78		807.39	
MONTANA SOLDIERS' HOME REVOLVING APPROPRIATION	1.21					1.21	
DEPARTMENTS, BOARDS AND COMMISSIONS							
DEPARTMENT OF AGRICULTURE—PUBL. AND LABOR							
Grain Grading and Scale Insp. Revolving Appropriation	5,181.10	30,819.69		28,408.35		7,592.44	
Division of Horticulture Rev. Appn.	3,155.30	8,063.70		5,953.69		5,265.31	
Division of Dairying Rev. Appn.	3,260.03	5,467.09		7,880.37		846.75	
Division of Real Estate Revolving Appropriation	2,423.97	5,063.00		4,530.62		2,956.35	
Division of Apiculture Revolving Appropriation	143.75	824.50		1,562.48			594.23
State Fair Revolving Appropriation	600.74	250.00		878.05			27.31
RAILROAD COMMISSION REVOLVING APPROPRIATION	1,338.19	1,330.80		1,748.74	300.00	620.25	
HISTORICAL LIBRARY REVOLVING APPROPRIATION	39.50	65.50				165.00	
	\$ 94,300.05	\$ 439,399.34	\$ 20,566.81	\$ 470,507.42	\$ 75,909.53	\$ 22,080.33	\$ 14,141.08

Statement No. 24 (Continued)

RECAPITULATION

Appropriations—July 1, 1926, to June 30, 1927.

	Balance July 1, 1926	Appropriations	Collections Refunds and Cancelled Warrants	Trans. from Other Funds	Expenditures Warrants Drawn	Trans. to Other Funds	Reverted June 30, 1927	Balance June 30, 1927	Overdraft June 30, 1927
EXPENSE AND MAINTENANCE	\$ 228,823.60	\$3,145,701.60	\$ 9,566.69	\$ 134,363.97	\$3,150,043.34	\$ 132,111.57	\$ 236,300.95	\$	\$
EXPENSE AND MAINTENANCE	.....	100,660.00	.....	.....	7,801.47	.....	.....	92,858.53	.....
DEFICIENCIES	.....	36,550.94	.....	.....	34,050.94	.....	2,500.00	.....	.....
LEGISLATURE	6,046.27	210,000.00	.....	.....	192,114.88	.....	5,279.82	18,651.57	.....
REVOLVING APPROPRIATIONS	\$ 234,869.87	\$3,492,912.54	\$ 9,566.69	\$ 134,363.97	\$3,384,010.63	\$ 132,111.57	\$ 244,080.77	\$ 111,510.10	\$
	94,390.05		439,399.34	20,566.81	470,507.42	75,909.53	.....	22,080.53	14,141.08
	\$ 329,259.92	\$3,492,912.54	\$ 448,966.03	\$ 154,930.78	\$3,854,518.05	\$ 208,021.10	\$ 244,080.77	\$ 133,590.43	\$ 14,141.08

Statement No. 25

GENERAL FUND APPROPRIATIONS

For the Period Commencing July 1, 1927, and Ending June 30, 1928.

	Appropriations 20th Session	Total of Appropriations	Collections and Refunds	Transfers From Other Funds	Expenditures Warrants Drawn	Total Expenditures	Transfers to Other Funds	Balance June 30, 1928	Overdrawn on 1928-1929 Appropriations
JUDICIAL DEPARTMENT									
COUNTY ATTORNEYS' SALARIES.....	\$ 52,000.00	\$ 52,000.00	\$	\$	\$ 50,450.04	\$	\$	\$ 1,549.96	\$
DISTRICT JUDGES									
Salaries.....	144,000.00	144,000.00			144,000.00				
Traveling Expenses.....	11,000.00	11,000.00			11,128.97				128.97
SUPREME COURT									
Salaries of Justices.....	30,000.00				30,000.00				
Salary of Clerk.....	3,000.00				3,000.00				
Salary of Reporter.....	2,600.00				2,599.92			.08	
Salary of Marshal.....	1,800.00				1,800.00				
Other Salaries.....	3,480.00				3,480.00				
Reporting Montana Decisions.....	7,500.00			2,100.00	9,600.00			150.00	
Capital Repairs and Replacements.....	7,150.00							471.76	
Other Operating Expenses.....	4,587.00	53,117.00			2,015.24	52,495.16	2,100.00		
ELECTIVE STATE OFFICERS									
ATTORNEY GENERAL									
Salary of Attorney General.....	4,500.00				4,500.00				
Salaries of Asst. Attorney Generals.....	12,600.00				12,600.00				
Salary of Law Clerk.....	2,100.00				2,006.52			93.48	
Salaries of Other Employees.....	4,120.00				3,361.65			758.35	
Capital Repairs and Replacements.....	300.00				137.60			162.40	
Other Operating Expenses.....	3,225.00		72.49		2,181.62			1,115.87	
Farm Loans—Salary Special Assistant.....	3,000.00				3,000.00				
Farm Loans—Salary Special Field Man.....	2,000.00			1,263.35	3,165.35		1,012.61		915.21
Farm Loans—Other Salaries.....	2,500.00				2,260.00			430.00	
Farm Loans—Other Operating Expenses.....	500.00	34,845.00		1,012.61	1,436.70	34,650.04	593.35	517.41	
STATE AUDITOR									
Salary of Auditor.....	3,600.00				3,600.00				
Salary of Deputy Auditor.....	3,000.00				3,000.00				
Other Salaries.....	6,000.00				5,701.77			298.23	
Capital Repairs and Replacements.....	375.00				89.20			285.80	
Other Operating Expenses.....	1,120.00	14,095.00			1,427.44	13,818.41		307.44	
Insurance Dept. Salary of Commissioner.....	600.00							600.00	
Salary of Deputy Insurance Commissioner.....	3,000.00				3,000.00				
Other Salaries.....	5,500.00				5,476.66			23.34	
Salary of Actuary.....	1,200.00				1,200.00				
Other Operating Expenses.....	3,536.00	13,836.00	35.08		3,668.32	13,344.98		97.24	
Investment Department.....	500.00	500.00			488.41	488.41		11.59	
GOVERNOR									
Salary of Governor.....	7,500.00				7,500.00				
Salary of Acting Governor.....	500.00				231.70			268.30	
Salary of Secretary.....	3,000.00				3,000.00				

REPORT OF STATE AUDITOR

Salary of Stenographer	1,500.00	.....	.....	1,500.00	.....	114.75
Capital Repairs and Replacements	200.00	.....	.....	650.52	.....	1,149.48
Other Operating Expenses	1,800.00	14,500.00	.....	5,046.22	.....	953.78
Requisitions	6,000.00	6,000.00	.....	3,888.03	.....	468.03
Governor's Mansion	3,420.00	8,420.00	.....	.....	.....	.....
SECRETARY OF STATE	.....	.....	.....	.....	.....	.....
Salary of Secretary of State	4,200.00	.....	.....	4,200.00	.....	.....
Salary of Chief Deputy	3,000.00	.....	.....	3,000.00	.....	.....
Other Salaries	5,700.00	.....	.....	5,500.00	.....	.....
Capital Repairs and Replacements	135.00	.....	.....	1.00	.....	.....
Other Operating Expenses	1,125.00	14,160.00	.....	1,503.89	14,204.89	.....
Election Expenses	.....	.....	.....	263.54	263.54	.....
SUPT. OF PUBLIC INSTRUCTION	.....	.....	.....	.....	.....	.....
Salary of Superintendent	3,600.00	.....	.....	3,600.00	.....	.....
Salary of Deputy	2,500.00	.....	.....	2,500.00	.....	.....
Salaries of Stenographers	2,520.00	.....	.....	1,957.33	.....	562.67
Salary of Clerk	1,500.00	.....	.....	1,524.65	.....	.....
Capital Repairs and Replacements	150.00	.....	.....	187.10	.....	.....
School Supervisors	17,730.00	28,000.00	.....	17,560.52	27,329.60	169.48
Normal Training in High Schools	17,500.00	17,500.00	.....	16,975.83	16,975.83	524.17
Vocational Education—Sal. and Expenses	14,400.00	14,400.00	.....	14,522.70	14,522.70	122.70
STATE TREASURER	.....	.....	.....	.....	.....	.....
Salary of Treasurer	4,200.00	.....	.....	4,200.00	.....	.....
Salary of Deputy	3,000.00	.....	.....	3,000.00	.....	.....
Salary of Chief Clerk	2,700.00	.....	.....	2,700.00	.....	.....
Other Salaries	4,800.00	.....	.....	4,800.00	.....	.....
Capital Repairs and Replacements	.....	.....	.....	190.05	.....	.....
Other Operating Expenses	2,500.00	.....	.....	1,429.62	.....	192.95
Printing Treasurer's Report	2,000.00	19,583.00	.....	1,960.00	18,279.67	1,070.38
BOARD OF RAILROAD COMMISSIONERS	.....	.....	.....	.....	.....	40.00
Salaries of Commissioners	12,000.00	.....	.....	12,000.00	.....	.....
Sal. of Secretary and Assistant	6,600.00	.....	.....	6,600.00	.....	.....
Salary of Rate Expert	3,000.00	.....	.....	3,000.00	.....	.....
Salary of Inspector	2,500.00	.....	.....	2,499.96	.....	.....
Salary of Reporter	3,000.00	.....	.....	3,000.00	.....	.....
Salaries of Stenographers	3,000.00	.....	.....	3,000.00	.....	.....
Other Operating Expenses	4,700.00	.....	.....	3,084.37	.....	384.37
1927 Railroad Maps	4,000.00	38,800.00	.....	3,926.55	39,110.88	73.45
Motor Vehicle Division	3,100.00	3,100.00	.....	3,132.77	3,132.77	32.77
Public Service Commission	.....	.....	.....	.....	.....	.....
Salary of Engineer	3,600.00	.....	.....	3,600.00	.....	.....
Salary of Assistant Engineer	1,800.00	.....	.....	915.00	.....	885.00
Salary of Auditor	2,700.00	.....	.....	2,700.00	.....	.....
Other Operating Expenses	1,200.00	9,300.00	.....	1,015.91	8,230.91	184.09
Oil and Gas Division	.....	.....	.....	.....	.....	.....
Salary of Inspector	3,300.00	.....	.....	3,075.00	.....	225.00
Salaries of Three Field Men	7,200.00	.....	.....	7,200.00	.....	.....
Salary of Stenographer	1,500.00	.....	.....	1,500.00	.....	.....
Other Operating Expenses	4,750.00	16,750.00	49.15	3,725.53	15,500.53	1,073.62
Trade Commission	.....	.....	.....	.....	.....	.....
Salary of Mill Expert	3,000.00	.....	.....	3,000.00	.....	.....
Traveling Expenses	500.00	3,500.00	.....	132.85	3,132.35	367.65

GENERAL FUND APPROPRIATIONS
For the Period Commencing July 1, 1927, and Ending June 30, 1928.

REPORT OF STATE AUDITOR

	Appropriations 20th Session	Total of Appropriations	Collections and Refunds	Transfers From Other Funds	Expenditures Warrants Drawn	Total Expenditures	Transfers to Other Funds	Balance June 30, 1928	Overdrawn on 1928-1929 Appropriations
DEPARTMENTS									
ADJUTANT GENERAL	\$ 3,000.00	\$	\$	\$	\$ 3,000.00	\$		\$	\$
Salary of Adjutant General	4,800.00				4,249.00			551.00	
Salaries of Other Employees	125.00				20.00			105.00	
Capital Repairs and Replacements	18,075.00	26,000.00			16,930.58	24,199.58		1,144.42	
General Expenses									
DEPT. OF AGRIC. LABOR & INDUSTRY									
Salary of Commissioner	5,000.00				5,000.00				
Salary of Accountant	1,800.00				1,800.00				
Salaries of Stenographers	200.00				197.25			2.75	
Salaries of Other Employees	1,775.00				594.92			468.08	
Capital Repairs and Replacements	1,063.00				770.30	8,588.07		541.10	
Other Operating Expenses	1,812.00	9,550.00			3,501.35	3,501.35			
Dairying Division Expenses	3,000.00	3,000.00		216.07	7,990.16	7,990.16		9.84	
Horticulture Division	8,000.00	2,000.00			1,834.59	1,834.59		165.41	
Poultry Show Division	2,000.00	2,000.00			5,533.33	5,533.33			
Apiculture Division	5,225.00	5,225.00			10,097.46	10,097.46		902.54	308.33
Labor and Publicity	11,000.00	11,000.00			35,386.81	35,386.81			15,386.81
Montana State Fair Expenses	20,000.00	20,000.00			15,000.00	15,000.00			
Montana State Fair Premiums	15,000.00	15,000.00							
BUREAU OF CHILD PROTECTION									
Salary of Secretary	2,500.00				2,500.00				
Salaries of Deputies	6,500.00				6,415.00			85.00	
Other Salaries	1,500.00				1,375.00			125.00	
Capital Repairs and Replacements	100.00				1.00			99.00	
Other Operating Expenses	3,900.00	14,500.00	360.20		3,161.13	13,452.13		1,099.07	
STATE EXAMINER									
Salary of State Examiner	5,000.00				5,400.00				400.00
Salaries of Deputies—Bank	10,800.00		261.10		10,800.00			261.10	
Salaries of Deputies—State Examiner	12,900.00		450.00		12,700.00			650.00	
Other Salaries	6,000.00		286.70		6,137.63			149.07	
Capital Repairs and Replacements	150.00				104.20			45.80	
Other Operating Expenses	16,150.00	51,000.00	1,105.37	17.64	13,546.88	48,688.71		3,726.13	
STATE ENGINEER									
Salary of State Engineer	3,000.00				3,000.00				
Other Salaries	1,200.00				1,200.00				
Capital Repairs and Replacements	180.00				117.00			63.00	
Other Operating Expenses	520.00				228.84			291.16	
Stream Gauging	6,100.00	11,000.00			6,096.93	10,612.77		3.07	
STATE FORESTER									
Salary of State Forester	3,000.00				3,000.00				
Salaries of Other Employees	4,700.00				4,700.00				
Capital Repairs and Replacements	1,000.00				833.69			166.31	
Other Operating Expenses	1,800.00				1,332.79				
Protection of State Lands	15,000.00		15.20		13,931.13			1,084.07	52.79
Timber Sales—Scalers Expenses	12,000.00				11,905.15			94.85	
Land Exchanged—Expenses	2,400.00	39,400.00			2,371.77	38,034.53		28.23	

REPORT OF STATE AUDITOR

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STATE LAND AGENT	Salary of Land Agent	3,250.00	3,250.00	16,454.50	843.00	127.50
	Salaries of Deputies	5,820.00	5,947.50			
STATE LAND OFFICE	Other Operating Expenses	8,100.00	7,257.00			
	Salary of Register	3,600.00	3,600.00			
STATE PURCHASING DEPARTMENT	Salary of Deputy Register	2,400.00	2,400.00			
	Salary of Cashier and Other Salaries	15,000.00	14,783.59		216.41	4.87
STATE ACCOUNTANT	Capital Repairs and Replacements	175.00	179.87			
	Other Operating Expenses	5,000.00	4,849.04	25,812.50	150.96	
CAPITOL BUILDING	Salary of Purchasing Agent	5,000.00	5,000.00			
	Salary of Chief Clerk	2,400.00	2,400.00			
STATE ACCOUNTANT	Salaries of Clerks and Stenographers	3,270.00	3,058.69		211.31	
	Salary of Accountant	1,800.00	1,800.00			
G. A. R. CUSTODIAN	Capital Repairs and Replacements	120.00	84.88		35.12	
	Other Operating Expenses	2,410.00	1,633.52	13,977.09	776.48	
BOARDS AND COMMISSIONS	Salary of G. A. R. Custodian	1,080.00	1,080.00	1,080.00		
BOARD OF EDUCATION	Payment of Expenses	500.00	555.99	555.99		55.99
	BOARD OF EQUALIZATION					
BOARD OF EXAMINERS	Salaries of Commissioners	15,000.00	15,000.00			
	Salary of Secretary	3,600.00	3,600.00			
STATE BUDGET	Salary of Chief Clerk	2,700.00	2,587.50		112.50	
	Salary of Corporation License Tax Auditor	2,700.00	2,515.00		185.00	
STATE BUDGET	Salary of Inheritance Tax Counsel	3,000.00	2,275.00		725.00	
	Other Salaries	9,420.00	9,814.17			424.17
STATE BUDGET	Capital Repairs and Replacements	1,000.00	1,108.19			108.19
	Other Operating Expenses	8,580.00	8,240.80	45,170.66	330.16	
STATE BUDGET	Salary of Clerk	3,000.00	3,000.00			
	Salary of Assistant Clerk	2,400.00	2,400.00			
STATE BUDGET	Other Salaries	2,700.00	3,280.00			580.00
	Capital Repairs and Replacements	200.00	2.75		197.25	
STATE BUDGET	Other Operating Expenses	1,450.00	872.71	9,555.46	577.29	
	Printing of Books, Chap. 108, Law 1925	750.00			750.00	
STATE BUDGET	Salary of Bookkeeper	2,400.00	2,400.00			
	Salary of Assistant Bookkeeper	2,000.00	2,000.00			
STATE BUDGET	Salary of Stenographer and Bookkeeper	1,500.00	1,500.00			
	Capital Repairs and Replacements	200.00	34.92		265.08	
STATE BUDGET	Other Operating Expenses	1,800.00	210.49	6,145.41	1,589.51	
	Operation and Maintenance	4,200.00	3,658.94	3,678.94	541.06	
CAPITOL BUILDING	Salary of Custodian	2,000.00	1,999.52		.08	
	Salaries of Janitors	15,000.00	15,903.00			903.00
CAPITOL BUILDING	Salary of Postmaster	1,500.00	1,500.00			46.00
	Salaries of Engineers	4,300.00	4,346.00			632.50
CAPITOL BUILDING	Salaries of Other Employees	4,200.00	4,832.50			
	Painting Building, etc.	4,000.00	1,111.72		2,888.28	
CAPITOL BUILDING	Other Repairs and Replacements	2,000.00	1,901.82		98.18	
	Other Operating Expenses	12,125.00	13,482.49	45,077.45		1,357.49

REPORT OF STATE AUDITOR

Statement No. 25 (Continued)

GENERAL FUND APPROPRIATIONS

For the Period Commencing July 1, 1927, and Ending June 30, 1928.

	Appropriations 20th Session	Total of Appropriations	Collections and Refunds	Transfers From Other Funds	Expenditures Warrants Drawn	Total Expenditures	Transfers to Other Funds	Balance June 30, 1928	Overdrawn on 1928-1929 Appropriations
	\$	\$	\$	\$	\$	\$	\$	\$	\$
BOARD OF CHARITIES AND REFORMS									
Per Diem and Expenses in Operation	100.00	100.00						90.00	
BOARD OF ENTOMOLOGY									
Salary of Field Agent	3,000.00				3,000.00				
Salaries of Deputies	3,300.00				3,178.33			121.67	
Salaries of Poisons	675.00				668.50			6.50	
Salaries of Office Assistants	1,200.00				1,100.00			100.00	
Salaries of Others	1,000.00			490.50	1,506.42				15.92
Capital Repairs and Replacements	1,000.00				1,171.95				171.95
Other Operating Expenses	5,285.00				4,351.48			903.52	
Woodtick Parasite Work	7,860.00	23,320.00			10,826.22	25,832.90	400.50		3,456.72
BOARD OF HEALTH									
Salary of Secretary	5,000.00				5,000.00				
Salary of Bacteriologist	4,200.00				4,200.00				
Salary of Director of Laboratory	3,000.00				3,000.00				
Salaries of Others	12,700.00				12,700.00				
Capital Repairs and Replacements	200.00				152.59				
Other Operating Expenses	6,900.00	32,000.00			7,051.33	32,103.32		47.41	151.33
Sheppard-Towner Act	8,700.00	8,700.00			8,776.66	8,776.66			76.66
Child Welfare Act	2,000.00	2,000.00			1,967.36	1,967.36		32.64	
INDUSTRIAL ACCIDENT BOARD									
Salaries and Expenses	30,000.00	30,000.00			27,676.38	27,676.38		2,323.62	
CIVILIAN REHABILITATION									
Salaries and Expenses	15,000.00	15,000.00	18.00		12,017.48	12,017.48		3,000.52	
LIVESTOCK SANITARY BOARD									
Salary and Per Diem Livestock Board	5,000.00				5,000.00				
Salary of Chief Deputy	2,400.00				2,400.00				
Sal. and Per Diem District Deputies	15,300.00				15,295.74			4.26	
Sal. and Per Diem Sheep Inspectors	1,900.00				1,899.00			1.00	
Sal. and Per Diem Resident Deputies	6,800.00				6,758.50			41.50	
Salaries of Others	9,500.00				9,451.66				451.66
Capital Repairs and Replacements	850.00				450.95			419.05	
Other Operating Expenses	9,250.00	51,000.00			9,896.39	51,632.24			646.39
LIVESTOCK COMMISSION									
Salaries and Expenses	20,000.00	20,000.00			19,823.38	19,823.38		176.62	
ORTHOPEDIC COMMISSION									
Salaries and Expenses	16,500.00	16,500.00			16,355.58	16,355.58		144.42	
TEXT BOOK COMMISSION									
Expenses	900.00	900.00			2.00	2.00		898.00	
VETERANS' WELFARE COMMISSION									
Salaries and Per Diem	3,000.00				3,000.00				
Other Operating Expenses	2,000.00				2,000.00				
Gifts and Relief	5,000.00	10,000.00			5,000.00	10,000.00			

GREATER UNIVERSITY OF MONTANA									
STATE UNIVERSITY									
Salaries and Expenses	358,700.00	358,700.00				346,461.06	346,461.06	5,950.00	6,288.94
AGRICULTURAL COLLEGE									
Operation and Maintenance	206,625.00	206,625.00				204,942.77	204,942.77	4,590.00	2,907.77
STATE SCHOOL OF MINES									
Salaries and Expenses	48,500.00	48,500.00				43,785.70	43,785.70	1,020.00	3,694.30
STATE NORMAL COLLEGE									
Salaries and Expenses	86,175.00	86,175.00				85,577.78	85,577.78	1,700.00	1,102.78
CHANCELLOR'S OFFICE									
Salaries and Expenses						17,508.98	17,508.98		391.02
STUDENTS' TRAVELING FUND									
Traveling Fare Refund	10,000.00	10,000.00			17,900.00	7,980.05	7,980.05		2,019.95
AGRICULTURAL COLLEGE									
Experiment Station	70,000.00	70,000.00				67,728.82	67,728.82	2,040.00	231.18
Grain Laboratory	9,000.00	9,000.00				8,999.80	8,999.80		.20
Soil Survey and Publ. Soil Maps	3,500.00	3,500.00				3,356.06	3,356.06		143.94
Horticultural Branch Station	5,000.00	5,000.00				4,970.99	4,970.99		29.01
Huntley Branch Station	2,500.00	2,500.00				2,490.74	2,490.74		9.26
Judith Basin Branch Station	11,000.00	11,000.00				10,996.45	10,996.45		3.55
North Montana Branch Station	16,000.00	16,000.00				15,984.71	15,984.71		15.29
Fort Keough Livestock Station	1,000.00	1,000.00				985.88	985.88		14.12
No. Mont. Agri. and Manual Trg. School	5,000.00	5,000.00				1,957.26	1,957.26	2,148.33	894.41
FARMERS' EXTENSION SERVICE									
Parsons' Extension Service	85,000.00	85,000.00				84,219.84	84,219.84	1,700.00	919.84
EASTERN MONTANA NORMAL SCHOOL									
Salaries and Expenses	50,000.00	50,000.00	53.40			44,530.91	44,530.91	900.00	4,622.49
STATE INSTITUTIONS									
STATE SCHOOL FOR DEAF AND BLIND									
Salary of Superintendent	3,000.00					3,000.00			45.00
Salary of Secretary	1,200.00					1,155.00			100.00
Salary of Bookkeeper	1,200.00					1,200.00			
Salary of Storekeeper	1,620.00					3,650.00			180.00
Salaries of Matrons and Nurses	3,540.00					3,420.00			
Salaries of Doctors	4,320.00					30,353.43			900.00
Sal. of Teachers, Suprvs., and Attds.	30,862.00					1,850.00			508.51
Salaries of Ranch Foreman and Matron	1,800.00					24,387.04			1,097.96
Other Salaries	25,415.00					3,856.89			613.11
Capital Repairs and Replacements	4,470.00					39,905.35			29,667.65
Other Operating Expenses	69,573.00	147,000.00				114,318.37			.04
MONTANA STATE ORPHANS' HOME									
Salary of Superintendent	2,500.00					2,499.96			113.34
Salaries of Office Employees	2,100.00					1,988.66			656.00
Salaries of Teachers	4,000.00					4,656.00			118.77
Salaries of Matrons and Nurses	9,000.00					9,118.77			120.00
Salaries of Engineers	3,100.00					3,220.00			3,486.17
Salaries of Other Employees	10,000.00					13,486.17			
Capital Repairs and Replacements	4,850.00					2,263.00			2,587.00
Other Operating Expenses	41,450.00	77,000.00				31,884.04	69,116.60		9,565.96

GENERAL FUND APPROPRIATIONS
For the Period Commencing July 1, 1927, and Ending June 30, 1928.

REPORT OF STATE AUDITOR

Appropriations 20th Session	Total of Appropriations	Collections and Refunds	Transfers From Other Funds	Expenditures Warrants Drawn	Total Expenditures	Transfers to Other Funds	Balance June 30, 1928	Overdrawn on 1928-1929 Appropriations
GIRLS' VOCATIONAL SCHOOL								
Salary of Superintendent	2,500.00			2,500.00				
Salaries of Matrons	1,560.00			2,314.78				754.78
Salaries of Teachers and Instructors	4,080.00			5,405.19				1,325.19
Salaries of Others	10,170.00			11,307.94				1,137.94
Capital Repairs and Replacements	750.00			822.99				72.99
Providing Well	1,500.00			746.67			753.33	
Other Operating Expenses	7,440.00	.27		11,439.61	34,537.18			3,972.61
	28,000.00							
STATE INDUSTRIAL SCHOOL								
Salary of President	2,500.00			2,749.92				249.92
Salary of Secretary	1,800.00			1,800.00				
Salary of Physician	1,200.00			1,500.00				300.00
Salaries of Others	23,000.00			22,786.01			213.99	
Capital Repairs and Replacements	1,000.00			1,578.05				578.05
Other Operating Expenses	18,500.00			20,193.62	50,607.60			1,693.62
	48,000.00							
STATE PRISON								
Salary of Warden	4,000.00			4,000.00				
Salary of Deputy Warden	1,980.00			1,980.00				
Salary of Chief Clerk	2,100.00			2,100.00				
Salary of Physician	1,380.00			1,380.00				
Salaries of Captains and Guards	38,500.00			38,715.92				215.92
Other Salaries	7,440.00			7,323.33				483.33
Capital Repairs and Replacements	7,500.00			8,446.33				946.33
Other Operating Expenses	97,100.00			69,553.30	134,398.88		27,246.70	
	160,000.00							
STATE HOSPITAL								
Salary of Superintendent	4,000.00			4,000.00				
Salaries of Physicians	12,600.00			12,016.67			583.33	
Sal. of Supervisors and Attendants	50,000.00			50,366.36				366.36
Sal. of Mechanics and Engineers	19,500.00			20,199.75				699.75
Salaries of Others	41,550.00			42,666.42				1,116.42
Capital Repairs and Replacements	11,000.00			9,605.86			1,394.14	
Tunnels	3,000.00			2,895.78			104.22	
Other Operating Expenses	161,500.00			149,306.81	291,057.65		12,193.19	
	303,150.00							
STATE TUBERCULOSIS SANITARIUM								
Salary of Superintendent	4,000.00			3,999.96			.04	
Salaries of Physicians	3,000.00			3,699.84				699.84
Salaries of Nurses and Surgeons	18,000.00			17,611.30			388.70	
Salaries of Farmers and Attendants	3,500.00			3,272.83			227.17	
Salaries of Nurses and Stockmen	26,070.00			28,987.44				
Other Salaries	6,800.00			5,188.62			1,611.38	2,917.44
Capital Repairs and Replacements	9,630.00			1,266.88			8,363.12	
Other Operating Expenses					64,026.87			
STATE SOLDIERS' HOME								
Salary of Commandant	1,500.00			1,500.00				
Salary of Adjutant	1,800.00			1,800.00				
Other Salaries	20,482.00			22,388.27				1,906.27
Capital Repairs and Replacements	1,815.00			2,411.73				596.73
Other Operating Expenses	16,403.00			12,416.96	40,516.96		3,986.04	
	42,000.00							

MISCELLANEOUS									
STATE ENTOMOLOGIST	2,250.00					2,250.00			36.91
Operation and Maintenance									
LAW LIBRARY	2,500.00						2,213.09		
Salary of Librarian	1,500.00						2,499.96		.04
Salary of Office Assistant	2,500.00						1,500.00		
Reference Books	150.00						2,302.56		197.44
Capital Repairs and Replacements	350.00						24.30		125.70
Other Operating Expenses							202.57		147.43
HISTORICAL SOCIETY									
Salary of Librarian	2,400.00						2,400.00		
Salary of Office Attendant	1,800.00						1,500.00		
Capital Repairs and Replacements	275.00						253.14		19.86
Other Operating Expenses	625.00						476.91		148.09
Binding Newspapers and Periodicals	1,225.00						1,475.25		
TRANSPORTATION OF PRISONERS									
Transportation of Prisoners	7,500.00						7,976.03		
	\$2,978,576.00	\$ 2,742.29	\$ 23,000.17	\$2,873,790.51	\$ 24,932.43	\$ 165,679.12	\$ 60,083.60		
INTEREST ON GEN. FUND WARRANTS	118,949.47	2.80		118,952.27					
	\$3,097,525.47	\$ 2,745.09	\$ 23,000.17	\$2,992,742.78	\$ 24,932.43	\$ 165,679.12	\$ 60,083.60		

GENERAL FUND APPROPRIATIONS

For the Period Commencing July 1, 1927, and Ending June 30, 1928.

	Balance July 1, 1927	Expenditures Warrants Drawn	Balance June 30, 1928	Overdrawn on 1928-1929 Appropriations
RALPH E. DE CAMP	\$ 1,600.00	\$ 1,000.00	\$ 600.00	\$
DEAF AND BLIND SCHOOL (WATER SYSTEM)	2,000.00		2,000.00	\$
ANDY BRISCOE DEFICIENCY	1,800.00	715.00	585.00	\$
BD. ENTOMOLOGY BUILDING—H. R. N. 945	57,827.70	57,462.65	65.05	\$
CATHERINE CROSSLAND SMITH DEFICIENCY	3,600.00	1,800.00	1,800.00	\$
PRISON FACTORY—H. B. No. 239	11,882.98	12,279.55		396.57
SOLDIERS' HOME HOSPITAL—H. B. No. 308	14,947.85	11,420.91	3,526.94	\$
	\$ 92,858.53	\$ 84,678.11	\$ 8,576.99	\$ 396.57

LEGISLATIVE APPROPRIATIONS

For the Period Commencing July 1, 1927, and Ending June 30, 1928.

	Balance July 1, 1927	Cancelled Warrants	Expenditures Warrants Drawn	Balance June 30, 1928
MILEAGE AND PER DIEM, MEMBERS 20th ASSEMBLY	\$ 1,764.00		\$	\$ 1,764.00
OFFICERS AND ATTACHES, 20th ASSEMBLY	561.25			566.25
INCIDENTAL EXPENSES, 20th ASSEMBLY	7,558.82	5.00	2,562.68	4,996.14
C. T. STEWART IMPEACHMENT CASE	8,767.50		1,137.06	7,630.44
	\$ 18,651.57	\$ 5.00	\$ 3,699.74	\$ 14,956.83

REVOLVING APPROPRIATIONS FROM THE GENERAL FUND

Provided by Collections or Transfers.

For the Period Commencing July 1, 1927, and Ending June 30, 1928.

	Balance July 1, 1927	Overdrawn July 1, 1927	Collections and Refunds	Transfers From Other Funds	Expendi- tures Warrants Drawn	Transfers to Other Funds	Balance June 30, 1928	Overdrawn June 30, 1928
GREATER UNIVERSITY OF MONTANA								
STATE UNIVERSITY REVOLVING APPROPRIATION	\$ 512.27	\$ 3,123.73	\$ 81,400.00		\$ 81,992.33		\$ 9.94	
AGRICULTURAL COLLEGE REVOLVING APPROPRIATION	48.35		78,630.60		71,292.76		4,214.11	
Experiment Station Revolving Appropriation		16.29	20,588.31		16,992.10		3,644.50	
Extension Service Revolving Appropriation	48.24		2,508.70		2,461.64		30.77	
Grain Laboratory Revolving Appropriation			6,035.60		5,788.47		295.37	
Sub-Station, Revolving Appropriation			10,186.00		10,105.59		43.89	
STATE SCHOOL OF MINES REVOLVING APPROPRIATION	234.99		7,338.56		6,100.36		1,473.19	
STATE NORMAL COLLEGE REVOLVING APPROPRIATION			24,310.61		24,354.39			946.35
E. MONT. NORMAL COLLEGE REVOLVING APPROPRIATION			5,738.05		5,632.96		105.09	
E. MONT. AGR. AND MANUAL TRG. SCHOOL			2,574.00		1,864.02		709.98	
OTHER INSTITUTIONS								
SCHOOL FOR DEAF AND BLIND REVOLVING APPROPRIATION	1,294.00		8,189.79		9,472.03		11.76	
STATE ORPHANS' HOME REVOLVING APPROPRIATION	513.81		5,100.00		5,616.56			2.75
STATE INDUSTRIAL SCHOOL REVOLVING APPROPRIATION		9,426.89	2,338.00					7,088.89
GIRLS' VOCATIONAL SCHOOL REVOLVING APPROPRIATION		13.54	15,203.29	600.00	12,704.18		3,085.57	
STATE HOSPITAL REVOLVING APPROPRIATION	1,004.02		40,317.14		41,260.92		60.24	
STATE PRISON REVOLVING APPROPRIATION			19,127.97		19,198.88		99.04	
TUBERCULOSIS SANITARIUM REVOLVING APPROPRIATION	807.39		53,612.33		47,440.13		6,979.59	
SOLDIERS' HOME REVOLVING APPROPRIATION			500.00		482.38		18.33	
PRISON GARMENT FACTORY REVOLVING APPROPRIATION	1.21		3,777.47		3,915.17			137.70
DEPARTMENTS, BOARDS AND COMMISSIONS								
DEPARTMENT OF AGRICULTURE								
Grain Grading and Scale Inspection	7,592.44		41,689.83		34,309.32	2,500.00	12,472.95	
Horticulture Division Revolving Appropriation	5,265.31		7,227.48		6,564.97	2,500.00	3,427.82	
Dairy Division Revolving Appropriation	846.75		8,963.03		8,896.61	216.07	697.10	
Real Estate Division Revolving Appropriation	2,956.35		5,020.00		1,287.79	2,000.00	4,588.56	
Apiculture Division Revolving Appropriation		594.23	1,190.50		1,578.36		17.91	
Labor and Publicity Revolving Appropriation			3.00	7,000.00	4,427.93		2,572.07	
State Fair Revolving Appropriation		27.31	576.18		542.21		6.66	
RAILROAD COMMISSION REVOLVING APPROPRIATION	620.25		1,786.30		561.95		1,841.60	
HISTORICAL LIBRARY REVOLVING APPROPRIATION	165.00						165.00	
BOARD OF HEALTH REVOLVING APPROPRIATION			13,400.77		9,659.21		3,741.56	
BOARD OF ENTOMOLOGY REVOLVING APPROPRIATION			400.00		338.79		61.21	
	\$ 22,080.33	\$ 14,141.08	\$ 467,733.51	\$ 7,600.00	\$ 433,852.01	\$ 7,216.07	\$ 50,380.37	\$ 8,175.69

RECAPITULATION

Appropriations—July 1, 1927, to June 30, 1928.

	Balance July 1, 1927	Overdrawn July 1, 1927	Appropriations	Collections, Refunds and Cancelled Warrants	Transfers From Other Funds	Expenditures Warrants Drawn	Transfers to Other Funds	Balance June 30, 1928	Overdrawn June 30, 1928
EXPENSE AND MAINTENANCE	\$	\$	\$3,097,525.47	2,745.09	\$ 23,000.17	\$2,992,742.78	\$ 24,032.43	\$ 165,679.12	\$ 60,083.60
EXPENSE AND MAINTENANCE	92,858.53	.....	.....	.....	.....	84,678.11	.....	8,576.99	396.57
LEGISLATURE	18,651.57	.....	.....	5.00	.....	3,699.74	.....	14,956.83	.....
	\$ 111,510.10	\$	\$3,097,525.47	2,750.09	\$ 23,000.17	\$3,031,120.63	\$ 24,032.43	\$ 189,212.94	\$ 60,480.17
REVOLVING APPROPRIATIONS	22,080.33	14,141.08	.....	467,733.51	7,600.00	433,852.01	7,216.07	50,380.37	8,175.69
	\$ 133,590.43	\$ 14,141.08	\$3,097,525.47	\$ 470,483.60	\$ 30,600.17	\$3,514,972.64	\$ 32,148.50	\$ 239,593.31	\$ 68,655.86

APPROPRIATIONS FROM FUNDS OTHER THAN GENERAL FUND

Statement No. 26

For the Fiscal Year Ended June 30, 1927

	Balance July 1, 1926	Appropriations July 1, 1926, to June 30, 1927	Refunds and Transfers	Disbursements	Transfer to Other Funds	Reverted June 30, 1927	Balance June 30, 1927	Overdrawn June 30, 1927
Fire Marshal Fund	\$ 2,729.59	\$ 10,625.00	\$	\$ 9,495.22	\$	\$ 3,859.37	\$	
Hail Insurance Administrative Fund	5,320.03	16,000.00		10,457.70		10,862.33		
Highway Fund—Administration Expense	5,721.81	50,000.00		20,624.69		35,097.12		
Highway Fund—Pre-Construction	1,766.83*	20,000.00		21,233.22				3,000.05
Highway Maintenance Fund—Federal Aid Projects	17,801.00	75,000.00		49,802.65		42,998.95		
Industrial Accident Board Expense	3,365.74	21,500.00	600.31	20,452.84		13.21		
Livestock Commission Expense	2,932.77	45,000.00		45,811.03		2,111.69		
Motor Vehicle Administration—Salary, Clerk (Bounty Fund)	1,800.00	1,800.00		3,600.00				
Motor Vehicle Administration Fund	13,207.05*	25,000.00	20.34	40,229.74				28,416.45
Motor Vehicle Administrative Fund—Gasoline Inspection		7,500.00		2,009.60			5,490.40	
Motor Vehicle Administrative Fund—Prison Auto Plates Factory		25,000.00		1,274.68			23,725.32	
Highway Fund—Gasoline Refunds—Salary of Auditor		800.00		806.66				6.66
Highway Fund—Gasoline Refunds—Salary Assistant Auditor		600.00		446.83			154.17	
Highway Fund—Gasoline Refunds—Salary Field Man		800.00		600.00			200.00	
Highway Fund—Gasoline Refunds—Cap. Repairs and Replacements		1,285.00		1,093.98			265.92	
Highway Fund—Gasoline Refunds—Operating Expenses		2,300.00		1,558.51			831.49	
Highway Fund—Gasoline Refunds—Drawbacks		19,563.52		18,861.73	711.79			
	\$24,637.06	\$322,863.52	\$620.65	\$248,272.63	\$5,711.79	\$94,942.67	\$30,667.30	\$31,423.16

*Overdrawn.

APPROPRIATIONS FROM FUNDS OTHER THAN GENERAL FUND

For the Fiscal Year Ended June 30, 1928

	Balance July 1, 1927	Appropriations July 1, 1927, to June 30, 1928	Refunds and Transfers	Disbursements	Transfer to Other Funds	Balance June 30, 1928	Overdrawn June 30, 1928
Carey Land Act Fund—Salary Assistant Secretary	\$	\$ 1,200.00	\$	\$ 1,200.00	\$		
Carey Land Act Fund—Other Expenses		800.00		519.32		280.68	
Hail Insurance Administrative Fund		16,000.00		13,208.68	16.78	2,774.54	
Highway Fund—Pre-Construction							3,000.05
Motor Vehicle Administrative Fund	3,000.05*						28,416.45
Motor Vehicle Administrative Fund—Gasoline Inspection	28,416.45*			5,502.61		4,127.71	
Motor Vehicle Administrative Fund—Prison Auto License Factory	5,490.40		16.78	27,853.03		6.66	
Highway Fund—Gasoline Refunds—Salary of Auditor	23,725.32	2,400.00		2,400.00			
Highway Fund—Gasoline Refunds—Salary Assistant Auditor	154.17	1,800.00		1,640.00		314.17	
Highway Fund—Gasoline Refunds—Salary Field Man	200.00	2,400.00		2,400.00		200.00	
Highway Fund—Gasoline Refunds—Capital Repairs and Replacement	265.92	280.00		353.34		192.68	
Highway Fund—Gasoline Refunds—Operating Expenses	831.49	4,120.00		3,811.52		1,139.97	
Highway Fund—Gasoline Refunds—Drawbacks		202,484.37		202,484.37			
	\$ 755.86*	\$231,484.37	\$16.78	\$261,372.87	\$16.78	\$4,906.51	\$35,550.87

*Overdrawn.

Statement No. 27

DISTRIBUTION OF FIREMEN'S DISABILITY FUND

For Cities and Towns, 1924-1927

	1924	1925	1926	1927
Anaconda	\$ 753.91	\$ 990.30	\$ 728.35	\$ 755.75
Antelope	15.50	22.74	20.25	32.76
Bainville	74.23	59.31	56.10	79.94
Baker	135.21	142.64	167.40	153.84
Bearecreek	88.15	114.64	88.45	59.89
Belgrade	89.63	95.38	100.97	107.03
Belt	90.01	80.82	51.00	79.12
Big Sandy	118.22	80.92	88.45	96.04
Big Timber	154.50	136.07	154.35	183.68
Billings	2,419.89	2,225.61	2,214.70	2,171.96
Boulder	36.90	36.13	35.50	48.05
Bozeman	842.55	710.08	728.85	768.04
Bridger	62.69	69.65	60.40	63.03
Broadview	58.57	55.46	51.45	30.15
Browning	38.45	53.80	43.00	90.46
Butte	5,564.15	5,359.51	4,698.90	5,233.24
Cascade	95.99	82.93	162.30	103.00
Chester	50.41	61.00	50.45	53.93
Chinook	162.28	152.16	161.60	187.85
Choteau	150.44	119.42	133.90	145.62
Clyde Park	24.18	29.11	26.75	32.77
Columbia Falls	83.71	67.41	53.35	91.53
Columbus	113.66	75.51	98.00	108.75
Conrad	155.46	200.03	155.55	162.65
Culbertson	86.19	54.01	76.76	82.56
Cut Bank	110.53	132.31	105.35	74.98
Deer Lodge	320.74	291.74	433.00	541.70
Denton	59.25	49.01	47.35	64.27
Dillon	390.23	362.66	487.60	382.98
Dodson	16.53	11.61	13.20	22.70
Ekalaka	52.77	45.53	48.90	56.07
Eureka	155.52	145.36	98.80	104.41
Forsyth	208.72	206.68	199.25	176.63
Froid	71.29	80.66	88.97	87.11
Geraldine	57.14	50.24	66.90	56.17
Glasgow	284.78	260.45	278.55	373.26
Glendive	370.17	332.74	311.10	370.03
Grass Range	77.95	35.44	44.85	41.76
Great Falls	2,925.83	2,689.90	2,983.45	3,315.07
Hamilton	309.43	293.52	340.60	346.31
Hardin	177.10	186.61	208.36	152.09
Harlowton	212.35	173.67	225.55	184.42
Havre	500.94	442.87	616.50	605.05
Helena	2,215.91	2,037.09	1,963.55	2,173.39
Hobson	58.57	68.00	69.65	132.17
Hysham	45.17	44.01	48.80	62.34
Ismay	45.45	42.33	35.40	51.54
Joliet	46.38	53.61	57.05	55.54
Kalispell	722.97	724.85	726.45	685.75
Lambert	66.23	59.17	47.90	59.76
Laurel	186.83	135.49	171.70	178.58
Lavina	30.35	30.48	27.45	21.13
Lewistown	1,132.32	887.95	895.85	987.24
Libby	185.47	200.78	190.20	225.19
Livingston	755.74	529.41	685.90	775.91
Malta	314.02	191.87	178.25	239.37
Manhattan	101.48	82.22	106.10	89.34
Medicine Lake	44.58	43.12	53.90	64.73
Melstone	35.10	29.08	34.85	21.70
Miles City	861.23	709.36	721.17	780.56
Missoula	2,337.82	1,970.76	2,146.00	2,119.04
Moore	62.61	38.41	31.75	48.18
Nashua	52.50	41.77	60.37	88.54
Philipsburg	221.45	194.44	202.95	153.82
Plentywood	141.89	159.31	186.60	197.03
Plevna	30.33	33.44	40.25	29.32
Polson	185.79	132.67	152.35	181.59
Pony	16.23	21.91	20.40	
Poplar	99.63	95.89	94.90	100.08
Red Lodge	366.42	306.86	244.85	303.92
Ronan	62.27	68.24	80.65	67.81
Roundup	410.67	415.17	399.85	391.91
Ryegate	45.12	46.57	45.45	132.62
Saco	72.31	85.73	82.55	84.45
Scobey	220.39	195.81	254.65	270.31
Shelby	205.08	136.93	151.55	211.04
Sidney	230.59	225.48	291.35	322.69
Stevensville	123.56	132.64	103.30	103.04
Terry	140.24	133.27	132.60	163.61
Thompson Falls	82.20	72.62	63.85	66.37
Three Forks	109.24	108.64	127.60	93.12
Townsend	120.68	117.51	112.00	123.36
Troy	76.13	104.91	141.56	140.25
Valier	102.51	104.68	82.37	79.81
Virginia City	24.47	27.18	35.25	18.07
Walkerville	33.62	110.57	107.20	.30
Westby	34.52	33.50	29.20	35.58
Whitefish	311.92	242.89	237.75	291.19
Whitehall	88.78	81.70	76.80	84.68
White Sulphur Springs	112.00	80.98	82.35	99.47
Winnett	83.88	73.93	79.65	76.46
Wolf Point	182.91	158.83	153.16	190.30
	\$31,004.76	\$28,467.70	\$28,820.34	\$30,748.85

Statement No. 28

CONDENSED STATEMENT OF RECEIPTS FOR THE GENERAL FUND

	July 1, 1921, to June 30, 1928.		July 1, 1924, to June 30, 1925.		July 1, 1926, to June 30, 1927.		July 1, 1927, to June 30, 1928.	
	July 1, 1921 to June 30, 1922	July 1, 1922 to June 30, 1923	July 1, 1924 to June 30, 1925	July 1, 1925 to June 30, 1926	July 1, 1926 to June 30, 1927	July 1, 1926 to June 30, 1927	July 1, 1927 to June 30, 1928	July 1, 1927 to June 30, 1928
COUNTY TAXES—CERTIFICATE REDEMPTION FUND	\$1,499,312.18	\$1,504,975.02	\$1,633,769.46	\$1,587,934.59	\$1,530,652.46	\$1,530,652.46	\$1,592,579.59	\$1,592,579.59
COUNTY LICENSES	884,708.53	26,377.18	24,300.06	25,319.05	24,119.87	24,119.87	21,477.36	21,477.36
METALS MINE TAX	10,622.02	73,641.48	82,432.11	193,658.48	221,789.41	221,789.41	207,611.49	207,611.49
INHERITANCE TAXES	37,324.08	59,822.54	97,064.99	514,619.43	271,808.45	271,808.45	328,918.49	328,918.49
CORPORATION LICENSE TAXES	113,503.12	158,686.18	238,120.54	214,941.47	288,921.90	288,921.90	245,350.26	245,350.26
COAL PRODUCTION LICENSE TAX	174,439.39	129,596.10	138,046.56	160,559.44	155,212.50	155,212.50	171,650.64	171,650.64
CEMENT MANUFACTURERS' TAX	4,354.52	33,770.99	12,589.40	9,391.32	17,121.95	17,121.95	6,124.89	6,124.89
PRIVATE CAR LINE LICENSE TAX	51,667.08	47,084.81	69,253.19	80,062.95	66,015.48	66,015.48	71,505.65	71,505.65
OIL PRODUCTION TAX	8,173.85	45,840.19	14,743.47	76,087.05	97,381.59	97,381.59	67,576.77	67,576.77
GASOLINE SALES LICENSE TAX	167,986.24	199,271.16	223,058.01	221,482.47	217,383.40	217,383.40		
COLLECTIONS AND REFUNDS—DEPARTMENTS, BOARDS, COMMISSIONS AND INSTITUTIONS	430,309.62	501,633.88	477,548.36	515,625.64	461,672.27	461,672.27	438,717.24	438,717.24
COLLECTIONS—STATE INSTITUTIONS	329,832.81	369,809.33	217,604.70	399,806.14	387,515.06	387,515.06	387,476.42	387,476.42
DEPOSITORY INTEREST	54,280.14	51,533.68	46,179.05	30,194.49	78,863.59	78,863.59	26,863.51	26,863.51
TRANSFERS	11,068.42	167,663.49	45,117.34	1,687.40	5,273.59	5,273.59	2,922.43	2,922.43
*CERTIFICATE REDEMPTION FUND	2,961,058.87	\$3,314,327.59	\$3,347,397.71	\$4,104,845.65	\$3,818,759.99	\$3,818,759.99	\$3,621,500.74	\$3,621,500.74
	\$2,076,350.34							

Statement No. 29

STATE BONDED INDEBTEDNESS
Years Ending June 30, 1927, and June 30, 1928.

ISSUE	Outstanding July 1, 1926	Sold 1926-27	Redeemed 1926-27	Outstanding June 30, 1927	Sold 1927-28	Redeemed 1927-28	Outstanding June 30, 1928	Interest Rate	Payable
Treasurer's Vault Bonds	23,755.25	\$	\$ 1,295.00	\$ 22,460.25	\$	\$ 1,347.50	\$ 21,112.75	5%	Amortization Plan
Capitol Building Bonds—2nd Issue	500,000.00	.....	40,000.00	460,000.00	.....	.....	460,000.00	5%	May 1, 1939
Capitol Building Bonds—3d Issue	100,000.00	.....	.....	100,000.00	.....	.....	100,000.00	5%	October 1, 1941
Capitol Building Annex Bonds	50,000.00	.....	.....	50,000.00	.....	.....	50,000.00	5%	May 1, 1949
Educational Bonds—Series "A"	2,260,000.00	.....	.....	2,260,000.00	.....	.....	2,260,000.00	5 1/2%	July 1, 1941
Educational Bonds—Series "B"	544,000.00	.....	.....	544,000.00	.....	.....	544,000.00	5 1/2%	July 1, 1941
Educational Bonds—Series "C"	495,000.00	.....	.....	495,000.00	.....	.....	495,000.00	4 1/2%	July 1, 1942
Educational Bonds—Series "D"	40,000.00	.....	.....	40,000.00	.....	.....	40,000.00	4 1/2%	July 1, 1943
Educational Bonds—Series "E"	150,000.00	.....	.....	150,000.00	.....	.....	150,000.00	4 1/2%	July 1, 1943
Educational Bonds—Series "F"	555,000.00	.....	.....	555,000.00	.....	.....	555,000.00	4 1/2%	July 1, 1944
Educational Bonds—Series "G"	198,000.00	.....	.....	198,000.00	.....	.....	198,000.00	4 1/2%	July 1, 1945
Educational Bonds—Series "H"	50,000.00	.....	.....	50,000.00	.....	.....	50,000.00	4 1/2%	July 1, 1945
Educational Bonds—Series "I"	350,000.00	.....	.....	350,000.00	.....	.....	350,000.00	4 1/2%	July 1, 1945
Educational Bonds—Series "J"	242,000.00	.....	.....	242,000.00	.....	.....	242,000.00	4 1/2%	July 1, 1945
Educational Bonds—Series "K"	.....	36,395.00	.....	36,395.00	.....	.....	36,395.00	4%	July 1, 1936-46
Educational Bonds—Series "L"	10,000.00	.....	.....	10,000.00	.....	.....	10,000.00	4%	July 1, 1936-46
Educational Bonds—Series "M"	.....	.....	.....	.....	45,000.00	.....	45,000.00	3 1/2%	Jan. 1, 1937-47
Educational Bonds—Series "N"	.....	.....	.....	.....	3,300.00	.....	3,300.00	4 1/2%	Jan. 1, 1947
Educational Bonds—Series "O"	.....	.....	.....	.....	2,100.00	.....	2,100.00	4 1/2%	Jan. 1, 1947
	\$5,557,755.25	\$ 46,395.00	\$41,295.00	\$5,562,855.25	\$ 50,400.00	\$ 1,347.50	\$5,611,907.75		

Funds on Hand for Interest and Sinking

Capitol Building Interest & Sinking	\$ 19,501.55
Educational Bonds—Interest & Sinking	224,625.96
Educational Bonds—Interest & Sinking (Invest.)	614,685.47
	\$871,737.34

Statement No. 30

ANALYSIS OF EDUCATIONAL BOND ISSUE

	Bonds Sold	Bonds Authorized	EXPENDITURES BY YEARS							
			1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	
Bonds Authorized	\$	\$5,000,000.00								
Bonds Sold—Series "A"	2,260,000.00									
Bonds Sold—Series "B"	544,000.00									
Bonds Sold—Series "C"	495,000.00									
Bonds Sold—Series "D"	40,000.00									
Bonds Sold—Series "E"	150,000.00									
Bonds Sold—Series "F"	555,000.00									
Bonds Sold—Series "G"	198,000.00									
Bonds Sold—Series "H"	50,000.00									
Bonds Sold—Series "I"	350,000.00									
Bonds Sold—Series "J"	242,000.00									
Bonds Sold—Series "K"	36,395.00									
Bonds Sold—Series "L"	10,000.00									
Bonds Sold—Series "M"	45,000.00									
Bonds Sold—Series "N"	3,300.00									
Bonds Sold—Series "O"	2,100.00									
Total Bonds Sold	4,980,795.00									
Balance Unsold	\$	\$ 19,205.00								
Totals										
State University	\$1,460,270.68		\$865,423.15	\$834,732.13	\$144,255.05	\$ 31,057.55	\$ 16,139.41	\$ 51,061.27	\$ 17,602.12	
Agricultural College	1,455,000.00		312,330.33	769,671.93	124,421.13	34,641.43	121,578.95	92,306.23		
School of Mines	1,445,392.12		41,595.29	152,482.88	105,766.04	104,733.52	12,206.39	18,742.83	9,865.17	
Normal College	385,000.00		30,793.79	44,151.74	16,271.75	248,887.32	44,840.88	52.46	2.06	
Total—University of Montana	\$3,745,662.80									
Deaf and Blind School	\$ 413,440.06		3.20	108,944.43	191,191.41	30,571.70	23,874.02	27,508.45	36,346.85	
Orphans' Home	312,165.71		15,072.88	125,830.32	29,437.32	11,014.82	61,370.61	56,781.62	12,658.14	
Industrial School	237,181.66		24,516.50	66,981.54	4,353.81	68,263.77	39,047.89	29,082.03	4,935.22	
Vocational School for Girls	261,713.74		76,250.42	100,911.44	1,264.03	4,353.48	66,612.38	11,933.06	388.93	
Total—Other Institutions	1,224,501.17									
Balances Justified by Funds										
Educational Bond Fund—Series "J"	\$	\$ 4,337.20								
Educational Bond Fund—Series "M"		6,293.83								
Total Cash on Hand	\$	\$ 10,631.03								

TRANSACTIONS OF THE GENERAL FUND APPROPRIATIONS AND RECEIPTS FOR THE FOUR TEACHING UNITS OF THE GREATER UNIVERSITY OF MONTANA

APPROPRIATION EXPENDITURES FOR THE FISCAL YEARS ENDING

	June 30, 1922	June 30, 1923	June 30, 1924	June 30, 1925	June 30, 1926	June 30, 1927	June 30, 1928	Totals
Agricultural College	\$194,202.74	\$197,782.86	\$227,992.26	\$198,402.52	\$189,504.42	\$206,654.95	\$204,942.77	
Less Refunds			44,070.84	6,595.14	87.30	4.66		
Normal College	67,352.36	74,587.22	183,921.42	191,807.38	189,416.92	206,650.29		\$1,368,724.38
Less Refunds			65,343.50	74,917.77	81,006.48	68,462.62	85,577.78	
School of Mines	43,934.30	62,981.22	44,055.10	30,513.59	34,817.23	32,603.10	43,785.70	517,222.86
Less Refunds				1,000.00				
State University	327,231.99	319,753.16	353,674.72	29,513.59	307,726.12	392,143.18	346,461.06	291,690.24
Less Refunds				355,940.57				
				2,000.00				
Chancellor's Expense	14,069.17	9,628.37	12,546.98	353,940.67	12,822.58	13,279.95	12,888.98	2,400,930.90
	\$646,790.56	\$664,732.83	\$659,541.72	\$633,363.58	\$625,789.33	\$713,139.14	\$693,656.29	\$8,445.57
								\$4,667,013.45

RECEIPTS

Total Amounts Derived Each Year From the One and One-Half (1½) Mill Levy, 1921-1927, Current Year
Total Amounts Paid Under Each Successive Levy to June 30, 1928
Due and Delinquent June 30, 1928
Total Levy—One and one-half Mills, 1921-1927
Recapitulation of Receipts under the One and one-half Mill Levy for the Years Ended June 30, 1927, and June 30, 1928.

	1927	1928
1927 Levy	\$596,745.51	\$596,745.51
1926 Levy	592,895.61	26,828.19
1925 Levy	20,814.63	14,442.78
1924 Levy	10,200.69	11,784.72
1923 Levy	11,216.43	10,638.66
1922 Levy	7,883.18	7,177.71
1921 Levy	6,594.75	7,606.71
	\$648,605.29	\$675,224.28

ONE AND ONE-HALF MILL LEVY,

	1921-1927
1921 Levy	\$744,425.58
1922 Levy	697,053.71
1923 Levy	699,938.57
1924 Levy	665,813.00
1925 Levy	644,862.00
1926 Levy	654,232.11
1927 Levy	648,833.14
	\$4,754,656.71

PART III
STATEMENTS OF REPORTS FROM COUNTIES
AND MISCELLANEOUS STATEMENTS

REPORT OF STATE AUDITOR

	GENERAL FUND			BOUNTY FUND			LIVESTOCK			Hail Insurance
	(Inheritance Taxes)	(45% County Licenses)	(Taxes)	Educ. Bond Interest & Sinking	(5% County Licenses)	(Taxes)	Sanitary Board	Livestock Commission		
Beaverhead.....	\$ 2,750.35	\$ 602.23	\$ 24,612.83	\$ 5,851.57	\$ 66.90	\$ 1,250.78	\$ 1,250.63	\$ 1,250.61	\$	
Big Horn.....	149.65	389.71	19,758.22	4,657.05	43.34	928.90	928.09			310.72
Blaine.....	251.01	251.01	23,570.48	5,443.61	28.97	822.84	866.58			4,745.28
Broadwater.....	211.70	73.15	13,197.87	3,085.71	8.15	262.48	262.03	262.53		229.32
Carbon.....	126.67	544.50	25,012.31	5,989.87	60.50	405.67	388.62	387.96		
Carters.....	31.05	37.89	11,221.11	2,841.82	4.21	613.31	602.98	602.82		439.49
Cascade.....	8,692.37	2,517.64	115,213.72	27,128.68	279.72	599.49	602.98	602.82		
Chouteau.....	125.71	238.52	36,823.47	7,997.00	33.15	630.47	593.39	593.39		4,499.70
Custer.....	624.91	117.39	29,326.12	6,916.71	63.48	630.47	614.46	618.46		1,710.70
Dawson.....	393.00	414.88	12,837.51	2,806.47	46.10	532.17	477.43	477.18		1,668.68
Deer Lodge.....	367.61	178.23	22,289.35	5,125.77	40.82	283.45	279.28	279.00		20,195.98
Fallon.....	560.74	700.46	33,863.11	8,059.94	68.11	108.11	108.14	108.12		266.28
Fergus.....	145.67	145.67	13,172.26	3,070.50	16.20	250.82	247.77	246.05		701.04
Fiathhead.....	1,113.17	1,923.94	66,935.08	13,572.15	123.70	718.39	755.51	756.82		2,129.96
Gallatin.....	1,016.93	1,983.36	43,829.04	10,407.66	112.41	217.31	216.79	216.87		687.96
Garfield.....	913.52	3,526.23	48,381.84	11,424.03	101.45	443.56	442.59	442.50		598.04
Glacier.....	169.50	14,719.10	3,416.43	3,416.43	3.75	481.19	477.24	477.53		673.60
Golden Valley.....	264.90	11,688.60	2,735.96	2,735.96	29.45	245.35	243.82	241.27		777.63
Granite.....	429.79	12,389.04	2,775.49	2,775.49	1.62	170.00	168.95	169.04		
Hill.....	149.43	429.79	12,389.04	2,775.49	1.62	170.00	168.95	169.04		
Hill.....	627.76	272.70	30,688.30	7,079.24	16.55	176.39	176.28	176.25		1,726.13
Jefferson.....	144.54	18,509.25	4,380.25	4,380.25	16.06	315.72	310.23	309.55		309.55
Judith Basin.....	76.46	18,509.25	335.79	335.79	16.23	178.06	178.06	177.88		117.60
Lake.....	272.76	8.01	30,337.87	7,031.65	16.23	549.33	523.84	522.61		8.61
Lewis and Clark.....	844.34	17,425.98	12,990.18	3,052.44	30.30	220.12	214.47	214.47		
Liberty.....	91.16	56,314.98	13,352.03	93.77	10.18	584.72	583.37	583.75		1,588.11
Lincoln.....	568.30	22,262.84	10,185.97	1,993.14	78.75	159.68	143.96	150.49		
McConne.....	102.42	15,029.15	22,262.84	5,252.68	43.78	43.78	43.42	43.47		
Madison.....	206.46	20,960.67	15,029.15	3,471.20	11.38	254.04	248.33	248.88		141.12
Meagher.....	168.25	20,960.67	4,948.94	4,948.94	22.90	732.02	727.98	737.98		215.80
Mineral.....	88.26	14,649.14	3,455.57	3,455.57	18.61	542.74	540.31	540.31		2,008.61
Missoula.....	858.75	13,790.77	13,790.77	3,117.87	10.18	14.06	14.09	14.06		
Musselshell.....	46.56	59,474.67	12,401.62	12,401.62	156.48	131.99	131.83	131.74		
Park.....	579.84	17,142.43	8,827.66	8,827.66	48.85	186.16	179.61	179.61		1,147.69
Petroleum.....	233.22	14,171.35	3,016.94	3,016.94	77.92	405.78	490.55	490.56		176.40
Phillips.....	92.29	14,811.56	3,469.31	3,469.31	10.27	232.21	229.02	228.85		75.00
Pondera.....	152.59	18,826.23	4,192.88	4,192.88	41.71	494.83	490.40	490.57		1,823.91
Powder River.....	4.32	18,850.84	4,201.59	4,201.59	15.76	362.91	358.06	357.03		2,435.06
Powell.....	2,023.64	9,140.72	2,124.32	2,124.32	7.01	506.07	497.61	497.61		309.16
Prairie.....	761.80	22,740.21	5,371.80	5,371.80	28.88	469.41	463.03	463.17		16.80
Ravalli.....	80.53	16,696.82	3,911.02	3,911.02	11.74	292.72	293.39	294.69		16.80
Richland.....	139.72	20,023.32	4,772.65	4,772.65	33.07	330.96	331.24	331.25		989.12
Roosevelt.....	267.74	22,863.27	5,122.69	5,122.69	38.48	300.34	289.35	287.25		
Rosebud.....	185.20	18,634.09	4,334.03	4,334.03	64.18	227.49	220.07	230.08		10,059.89
Sanders.....	324.42	26,960.16	6,286.76	6,286.76	36.21	503.26	499.99	499.99		204.37
Sheridan.....	3.48	24,911.09	5,908.73	5,908.73	26.80	170.12	164.92	164.83		
Silver Bow.....	259.63	21,115.52	4,868.75	4,868.75	51.93	483.27	378.87	382.87		16,071.56
Stillwater.....	207,143.62	131,489.44	30,740.66	30,740.66	77.38	120.26	120.27	120.26		
Sweet Grass.....	72.76	17,748.02	4,130.78	4,130.78	29.23	398.38	393.13	393.05		1,330.63
Teton.....	35.58	17,380.26	4,088.29	4,088.29	14.25	592.84	587.78	588.79		127.68
Townsend.....	259.04	23,728.52	5,301.68	5,301.68	14.20	442.93	437.91	436.89		353.96
Toole.....	164.53	23,729.66	5,324.75	5,324.75	36.96	297.77	293.55	294.76		1,087.17
Treasure.....	7,131.47	106.88	7,131.47	7,131.47	1.618.03	152.80	151.17	151.13		67.95
Valley.....	123.68	29,800.50	6,549.03	6,549.03	49.61	865.32	806.52	807.68		4,318.06
Wheatland.....	244.10	900.33	27.15	27.15	27.15	514.33	512.83	512.83		2,606.93
Wilbax.....	37.39	9,644.88	5,124.92	5,124.92	5.75	125.60	123.05	123.05		451.62
Yellowstone.....	631.05	71,619.11	16,551.37	16,551.37	188.58	524.45	520.48	520.47		2,388.11
	\$ 256,453.86	\$ 24,419.87	\$ 1,530,652.46	\$ 355,075.09	\$ 2,634.11	\$ 22,217.19	\$ 21,836.52	\$ 21,869.03	\$	\$ 91,615.18

TAX RECEIPTS FROM THE VARIOUS COUNTIES FOR THE FISCAL YEAR ENDED JUNE 30, 1928

REPORT OF STATE AUDITOR

	GENERAL FUND			COUNTY FUND			LIVESTOCK			Hail Insurance
	(5% County Licenses)	(Inheritance Taxes)	(Taxes)	Edue. Bond Sinking	(45% County Licenses)	(Taxes)	Sanitary Board	Commission		
Beaverhead.....	\$ 631.48	\$ 2,549.78	\$ 25,052.55	\$ 6,954.75	\$ 59.03	\$ 1,263.55	\$ 1,263.43	\$ 1,263.41	\$	\$ 140.00
Big Horn.....	305.02	.....	21,149.19	4,900.87	33.65	935.45	920.86	920.88	905.00	905.00
Blaine.....	289.11	42.60	27,752.97	6,973.69	32.13	999.66	971.03	971.03	12,536.00	12,536.00
Broadwater.....	109.17	237.36	13,197.37	3,086.82	12.13	264.91	264.22	264.23	440.30	440.30
Carbon.....	537.75	81.27	29,729.50	6,890.65	59.75	428.91	416.90	417.30	.....	.....
Carter.....	73.32	17.77	11,199.40	2,540.24	8.13	640.33	637.77	637.98	1,777.80	1,777.80
Cascade.....	2,412.58	2,562.91	118,881.88	27,916.77	268.06	718.23	710.82	709.60	5,647.15	5,647.15
Chouteau.....	268.86	442.14	50,888.60	10,757.80	29.88	912.14	876.97	876.62	7,262.15	7,262.15
Custer.....	437.59	155.23	31,849.09	7,160.09	48.65	401.30	398.28	397.29	1,505.00	1,505.00
Daniels.....	352.09	65.29	13,802.52	2,989.73	39.15	213.27	212.69	212.37	11,650.25	11,650.25
Dawson.....	457.80	591.65	25,819.54	5,518.00	50.94	282.72	276.19	274.62	2,442.40	2,442.40
Deer Lodge.....	594.57	1,050.89	34,048.64	8,104.01	66.06	110.03	110.08	110.00	.....	.....
Fallon.....	169.84	67.96	15,154.50	3,487.87	18.92	242.57	243.00	243.00	2,224.60	2,224.60
Fergus.....	1,199.84	672.27	57,434.66	13,418.91	133.57	689.53	683.52	680.15	2,689.67	2,689.67
Flathead.....	1,178.84	656.82	44,404.38	10,631.96	130.32	195.52	195.34	195.34	4,592.80	4,592.80
Gallatin.....	879.90	3,333.00	50,218.21	11,811.46	97.71	488.47	485.60	485.47	2,019.43	2,019.43
Glacier.....	11.00	453.18	17,567.25	3,998.25	1.50	451.55	446.08	446.28	776.65	776.65
Golden Valley.....	66.21	92.45	12,895.17	2,916.89	38.44	262.27	260.15	260.01	4,875.62	4,875.62
Granite.....	196.34	370.46	12,296.32	2,901.33	7.36	208.81	201.66	201.85	5,554.80	5,554.80
Hill.....	694.91	33.45	17,240.37	4,381.09	21.70	175.52	175.50	175.40	290.16	290.16
Jefferson.....	192.07	131.19	17,413.50	4,129.62	77.17	384.83	349.26	360.76	5,554.80	5,554.80
Judith Basin.....	250.36	361.20	29,610.57	6,916.64	27.83	500.56	504.63	514.32	2,020.06	2,020.06
Lake.....	238.76	253.90	12,871.15	3,022.55	26.55	206.64	202.06	202.06	95.38	95.38
Liberty and Clark.....	867.96	21,506.22	51,507.22	12,962.16	96.39	505.48	555.82	555.82	2,107.42	2,107.42
Liberty.....	14.47	37.28	11,096.39	2,433.77	4.97	191.34	177.79	177.76	45.74	45.74
Lincoln.....	571.59	111.98	21,672.97	5,115.27	61.52	46.33	45.66	45.66	330.57	330.57
McCone.....	252.50	16.71	18,497.23	4,175.91	28.05	335.55	330.77	330.57	4,756.10	4,756.10
Madison.....	261.00	25.08	20,101.88	4,776.24	29.00	748.97	748.97	748.97	1,401.30	1,401.30
Meagher.....	198.70	826.51	15,739.64	3,709.21	21.88	624.08	623.21	623.21	10.14	10.14
Mineral.....	51.74	.....	12,742.06	3,024.83	5.75	10.13	10.11	10.11	145.72	145.72
Missoula.....	1,008.51	3,477.40	52,914.67	12,591.29	112.06	146.08	145.87	145.72	3,422.07	3,422.07
Musselshell.....	522.57	.....	20,070.61	4,261.49	58.15	207.62	209.23	209.60	211.82	211.82
Park.....	779.41	266.41	33,073.90	7,851.43	86.72	464.21	463.06	462.88	652.30	652.30
Petroleum.....	69.73	26.40	14,223.78	3,407.40	7.77	177.32	174.90	174.90	3,174.62	3,174.62
Phillips.....	454.12	4,828.59	21,331.11	5,477.81	50.53	609.16	594.89	594.37	2,760.31	2,760.31
Pondera.....	269.63	32.99	23,225.38	5,197.20	31.26	385.22	381.41	381.32	2,721.71	2,721.71
Powder River.....	74.82	57.07	9,899.46	2,294.76	8.31	483.77	481.71	483.10	7,328.49	7,328.49
Powell.....	133.05	5,330.61	22,161.22	5,269.82	12.45	455.96	455.67	455.66	5,642.57	5,642.57
Prairie.....	100.69	26.78	19,347.98	4,470.90	11.18	258.93	256.63	256.66	13,434.71	13,434.71
Ravalli.....	223.43	70.40	20,039.91	4,766.92	24.83	390.71	389.79	389.94	7.00	7.00
Richland.....	442.81	449.86	23,039.10	5,004.65	51.26	253.80	253.80	253.15	18,305.93	18,305.93
Roosevelt.....	614.29	218.84	22,819.98	5,169.68	71.55	368.98	291.34	291.50	2,868.77	2,868.77
Rosebud.....	350.96	1,988.47	30,990.60	7,040.61	39.03	522.59	507.80	506.95	530.05	530.05
Sanders.....	177.15	9.45	24,495.72	5,817.27	19.70	173.62	172.71	172.68	4,320.96	4,320.96
Sheridan.....	463.40	358.17	22,225.31	5,058.36	51.11	338.12	355.71	355.72	1,114.98	1,114.98
Silver Bow.....	1,157.06	240,373.65	111,733.18	26,583.79	128.58	104.65	104.60	104.57	5,766.94	5,766.94
Stillwater.....	421.41	1,401.59	19,410.69	4,525.36	46.74	424.16	418.62	418.13	2,027.10	2,027.10
Sweet Grass.....	184.67	744.56	18,287.20	4,287.28	29.43	530.06	530.04	530.05	9,632.42	9,632.42
Teton.....	230.97	.....	22,872.56	5,260.03	22.26	432.95	432.97	432.97	5,166.93	5,166.93
Toole.....	137.26	10.77	31,293.75	7,004.55	15.20	268.46	265.06	265.06	2,288.20	2,288.20
Treasure.....	51.75	.....	8,550.60	1,850.17	4.75	141.80	133.28	133.28	22,295.77	22,295.77
Valley.....	389.10	350.60	31,839.39	6,829.47	43.30	636.80	681.22	680.66	\$	\$
Wheatland.....	182.26	37.33	20,741.34	4,868.44	20.24	424.28	421.43	421.43	\$	\$
Wibaux.....	210.71	88.98	8,912.09	2,068.85	23.38	122.66	122.66	122.66	\$	\$
Yellowstone.....	1,193.72	810.41	76,659.40	17,318.34	199.53	520.39	508.29	508.33	\$	\$
	\$ 24,477.36	\$ 297,047.91	\$1,592,579.59	\$ 367,764.17	\$ 2,714.50	\$ 22,618.49	\$ 22,295.77	\$ 22,288.20	\$	\$
									\$ 159,164.92	\$ 159,164.92

GENERAL FUND

Payments by Counties Under the Various State Levies for 1926-1927.

	1926 Levy	Payments to June 30, 1928	Delinquent June 30, 1928	1927 Levy	Payments to June 30, 1928	Delinquent June 30, 1928
Beaverhead.....	\$ 25,281.00	\$ 24,611.28	\$ 669.72	\$ 25,118.00	\$ 24,406.99	\$ 711.01
Big Horn.....	29,642.00	19,240.44	1,418.56	19,812.00	17,899.82	1,912.18
Blaine.....	23,247.00	22,992.44	2,254.56	23,867.00	21,315.74	2,551.26
Broadwater.....	13,369.00	22,572.67	790.33	13,140.00	11,993.71	1,146.29
Carbon.....	27,542.00	26,640.35	901.65	26,917.00	25,158.89	1,758.11
Cartor.....	10,836.00	9,286.53	1,069.47	10,397.00	8,498.81	1,869.66
Cascade.....	113,098.00	111,422.67	1,675.33	114,125.00	110,998.19	3,726.81
Chouteau.....	32,983.00	30,346.07	1,736.93	32,476.00	29,694.54	2,871.46
Custer.....	30,134.00	28,998.04	1,195.96	29,159.00	27,455.28	2,703.72
Daniels.....	12,483.00	11,304.61	1,178.35	12,810.00	10,719.81	2,090.19
Dawson.....	23,360.00	22,724.48	635.52	23,318.00	21,655.25	1,662.75
Deer Lodge.....	34,330.00	34,024.40	305.60	34,060.00	33,739.63	320.37
Fallon.....	14,422.00	13,198.41	1,223.59	14,278.00	12,817.91	1,460.09
Fergus.....	54,110.00	50,375.70	3,734.30	54,232.00	47,608.83	6,623.17
Flathead.....	41,823.00	43,789.60	1,033.40	45,072.00	42,987.72	2,084.28
Gallatin.....	48,261.00	47,372.85	888.15	48,710.00	47,272.37	1,437.63
Garfield.....	17,394.00	14,299.97	3,094.03	17,027.00	13,351.62	3,675.38
Glacier.....	12,627.00	11,202.06	1,424.94	12,652.00	11,001.67	1,650.33
Golden Valley.....	12,783.00	11,214.59	1,568.41	12,309.00	10,661.61	1,647.36
Grainger.....	12,510.00	12,287.81	222.19	12,362.00	11,908.77	353.23
Hill.....	32,324.00	29,307.45	3,016.55	31,875.00	27,629.72	4,245.28
Jefferson.....	18,599.00	17,955.20	643.80	17,512.00	16,572.89	939.11
Judith Basin.....	27,201.00	26,861.04	339.96	27,234.00	25,962.31	1,271.69
Lake.....	12,636.00	11,617.68	1,018.32	12,798.00	11,153.16	1,644.84
Lewis and Clark.....	56,015.00	55,059.45	955.55	56,096.00	53,801.55	2,294.45
Liberty.....	9,005.00	7,602.22	1,402.78	9,005.00	7,395.30	1,609.70
Lincoln.....	22,382.00	21,828.96	553.04	21,980.00	21,017.28	962.72
Madison.....	16,827.00	14,227.28	2,389.72	16,496.00	13,654.42	2,841.58
Meagher.....	20,145.00	19,369.65	1,775.35	19,933.00	19,447.67	485.33
Mineral.....	15,317.00	14,018.58	1,298.32	15,541.00	14,647.86	893.64
Missoula.....	53,453.00	52,295.93	1,157.07	53,437.00	51,813.33	1,623.67
Musselshell.....	12,981.00	12,889.93	1,566.58	16,831.00	14,590.39	2,240.61
Park.....	17,698.00	16,131.15	1,566.58	33,675.00	31,879.89	1,795.11
Petroleum.....	33,384.00	32,576.87	807.13	33,675.00	31,879.89	1,795.11
Phillips.....	17,065.00	13,512.59	3,552.41	16,048.00	12,251.42	3,796.58
Pondera.....	21,610.00	17,795.10	3,814.90	22,065.00	17,400.19	4,664.81
Powder River.....	18,634.00	16,943.88	1,690.12	18,686.00	16,530.13	2,155.87
Powell.....	9,424.00	8,629.30	794.70	9,502.00	8,561.70	940.30
Prairie.....	22,120.00	21,855.54	264.46	22,364.00	21,918.56	445.44
Ravalli.....	17,457.00	16,746.03	710.97	17,280.00	16,115.64	1,164.36
Richland.....	19,811.00	19,224.70	586.30	19,996.00	18,741.62	1,254.38
Roosevelt.....	21,765.00	19,555.15	2,209.85	20,401.00	17,548.68	2,855.32
Sanders.....	20,017.00	18,308.01	1,708.99	20,112.00	18,164.48	2,247.52
Sheridan.....	28,198.00	26,326.13	1,871.87	28,002.00	25,486.36	2,515.64
Silver Bow.....	25,354.00	24,442.66	911.84	24,546.00	23,914.96	631.04
Sitka.....	21,588.00	19,786.67	1,801.33	21,644.00	17,949.56	3,694.44
Sweet Grass.....	181,804.00	128,730.59	3,073.41	115,259.00	109,046.21	6,212.79
Teton.....	17,497.00	16,426.73	980.27	17,786.00	16,530.12	1,255.88
Toole.....	16,627.00	16,359.22	287.78	16,861.00	15,130.29	1,733.71
Treasure.....	21,499.00	20,153.01	1,345.99	21,946.00	19,550.65	2,395.35
Valley.....	24,504.00	20,503.33	4,000.67	35,553.00	28,825.12	7,227.88
Wheatland.....	7,737.00	6,708.25	1,028.75	7,663.00	6,411.23	1,121.77
Willbux.....	28,706.00	25,342.91	3,363.09	29,611.00	25,126.93	4,484.07
Yellowstone.....	21,118.00	20,337.15	780.85	20,124.00	19,055.11	1,068.89
	9,015.00	8,656.90	478.10	7,949.00	7,434.44	514.56
	72,474.00	68,415.46	4,058.54	72,842.00	67,371.52	5,467.48
	\$1,526,543.00	\$1,444,855.53	\$ 81,687.47	\$1,513,944.00	\$1,392,406.22	\$ 121,537.78

EDUCATIONAL BOND INTEREST AND SINKING FUND

Payments by Counties Under the Various State Levies for 1926-1927.

	1926 Levy	Payments to June 30, 1928	Delinquent June 30, 1928	1927 Levy	Payments to June 30, 1928	Delinquent June 30, 1928
Praverehead	\$ 6,017.00	\$ 5,857.50	\$ 159.50	\$ 5,978.00	\$ 5,808.84	\$ 169.16
Big Horn	4,915.00	4,560.53	354.47	4,717.00	4,290.16	456.84
Blaine	6,011.00	5,478.61	532.39	5,683.00	5,205.21	477.79
Broadwater	3,182.00	2,990.75	191.25	3,127.00	2,853.82	273.11
Carbon	6,532.00	6,298.39	233.61	6,383.00	5,966.26	416.75
Carter	2,460.00	2,171.25	288.75	2,474.00	2,123.20	350.80
Cascade	26,917.00	26,505.05	411.95	27,304.00	26,397.69	906.31
Chouteau	7,639.00	7,227.61	411.39	7,733.00	7,043.68	689.32
Custer	7,175.00	6,863.18	311.82	6,943.00	6,534.06	408.94
Daniels	2,971.00	2,651.91	319.09	3,049.00	2,540.99	508.01
Dawson	5,562.00	5,296.97	265.03	5,552.00	4,955.26	596.74
Deer Lodge	8,174.00	8,130.73	43.27	8,109.00	8,031.42	77.58
Fallon	3,420.00	3,129.87	290.13	3,386.00	3,039.68	346.32
Fergus	12,879.00	11,966.41	912.59	12,907.00	11,830.32	1,076.68
Flathead	10,672.00	10,405.43	266.57	10,731.00	10,292.11	438.89
Gallatin	11,876.00	11,274.51	1,011.49	11,593.00	11,241.21	351.79
Garfield	4,140.00	3,401.34	738.66	4,053.00	3,177.75	875.25
Glacier	3,005.00	2,665.57	339.43	3,012.00	2,608.41	403.59
Golden Valley	3,044.00	2,651.76	392.24	2,920.00	2,535.58	383.42
Granite	2,980.00	2,924.96	55.04	2,920.00	2,835.41	84.59
Griffith	7,686.00	6,891.18	794.82	7,591.00	6,600.53	990.47
Jefferson	4,427.00	4,269.99	157.01	4,170.00	3,950.48	219.52
Judith Basin	6,474.00	6,402.88	71.12	6,482.00	6,182.03	299.97
Lake	2,003.00	2,773.03	234.97	3,047.00	2,654.66	392.34
Lewis and Clark	13,921.00	13,163.69	1,577.31	13,854.00	12,790.10	1,063.90
Liberty	2,145.00	1,809.87	335.13	2,049.00	1,746.53	302.47
Lincoln	5,823.00	5,387.38	1,111.62	5,231.00	5,003.43	227.57
Madison	3,959.00	3,389.87	569.13	3,926.00	3,251.06	674.94
Meagher	4,797.00	4,734.65	62.35	4,746.00	4,630.37	115.63
Mineral	3,646.00	3,337.03	308.97	3,698.00	3,485.71	212.29
Missoula	3,089.00	3,059.58	29.42	3,044.00	3,018.21	25.79
Musselshell	12,722.00	12,443.40	278.60	12,718.00	12,336.64	381.36
Park	4,267.00	3,797.70	469.30	4,008.00	3,472.86	535.14
Petroleum	7,917.00	7,760.95	156.05	8,015.00	7,497.14	517.86
Pondera	4,063.00	3,267.53	795.47	3,819.00	2,915.85	903.15
Phillips	5,139.00	4,208.52	930.48	5,251.00	4,127.35	1,123.65
Powder River	4,412.00	4,011.74	400.26	4,447.00	3,912.25	534.75
Powell	2,234.00	2,049.05	184.95	2,264.00	2,020.32	243.68
Prairie	5,267.00	5,201.70	65.30	5,322.00	5,216.64	105.36
Ravalli	4,156.00	3,946.66	209.34	4,114.00	3,835.52	278.48
Richland	4,717.00	4,595.21	121.79	4,761.00	4,469.58	291.42
Roosevelt	5,180.00	4,628.23	551.77	4,856.00	4,171.59	684.41
Rosbud	4,764.00	4,357.38	406.62	4,858.00	4,320.99	537.01
Sanders	6,687.00	6,243.95	443.05	6,641.00	6,046.39	594.61
Sheridan	6,034.00	5,818.70	215.30	5,842.00	5,694.79	147.21
Silver Bow	5,140.00	4,705.42	434.58	5,153.00	4,268.97	884.03
Stillwater	31,381.00	30,600.07	780.93	27,432.00	25,960.67	1,471.33
Sweet Grass	4,144.00	3,910.70	233.30	4,223.00	3,934.31	288.69
Teton	3,959.00	3,902.34	56.66	4,016.00	3,602.47	413.53
Toole	5,119.00	4,791.75	327.25	5,225.00	4,653.04	571.96
Treasure	1,835.00	1,583.41	251.59	1,726.53	1,478.47	248.06
Valley	5,832.00	4,584.97	1,247.03	5,475.00	4,530.89	944.11
Wheatland	6,832.00	6,031.66	800.34	1,800.00	1,530.89	269.11
Wibaux	5,026.00	4,849.46	176.54	7,048.00	5,580.28	1,467.72
Yellowstone	2,147.00	2,028.49	118.51	4,791.00	4,518.78	272.22
	17,233.00	16,203.23	1,029.77	17,343.00	15,000.02	2,342.98
	\$ 363,160.00	\$ 343,283.70	\$ 19,876.30	\$ 360,229.00	\$ 330,795.61	\$ 29,433.39

LIVESTOCK COMMISSION FUND

Payments by Counties Under the Various State Levies for 1926-1927.

	1926 Levy	Payments to June 30, 1928	Delinquent June 30, 1928	1927 Levy	Payments to June 30, 1928	Delinquent June 30, 1928
Beaverhead	\$ 1,284.00	\$ 1,250.77	\$ 33.23	\$ 1,258.00	\$ 1,252.09	\$ 5.91
Big Horn	949.00	930.97	18.03	878.00	842.28	35.72
Blaire	928.00	872.15	55.85	838.00	767.50	70.50
Broadwater	263.00	258.71	4.29	252.00	242.86	9.14
Carbon	379.00	370.14	8.86	370.00	355.65	14.35
Carter	599.00	561.62	37.38	599.00	548.51	50.46
Cascade	781.00	572.77	208.23	698.00	671.07	26.93
Chouteau	542.00	523.83	18.17	631.00	619.87	11.13
Custer	526.00	469.67	56.33	346.00	334.93	11.07
Daniels	244.00	225.35	18.65	202.00	173.35	28.65
Dawson	317.00	294.35	22.65	230.00	214.20	15.80
Deer Lodge	112.00	110.39	1.61	111.00	106.63	4.37
Fallon	264.00	244.67	19.33	219.00	200.37	18.63
Fergus	677.00	625.01	51.99	638.00	571.66	66.34
Flathead	211.00	210.11	.89	194.00	184.55	9.45
Gallatin	455.00	442.53	12.47	476.00	461.18	14.82
Glacier	552.00	477.10	74.90	393.00	358.05	34.95
Glacier	259.00	226.85	32.15	252.00	226.74	25.26
Golden Valley	171.00	154.34	16.66	168.00	153.75	14.25
Granite	180.00	178.74	1.26	178.00	165.06	7.94
Hill	328.00	295.83	32.17	268.00	243.19	24.81
Jefferson	178.00	177.10	.90	206.00	196.33	9.67
Judith Basin	500.00	492.48	7.52	495.00	471.44	23.56
Lake	211.00	190.47	20.53	228.00	176.20	46.80
Lewis and Clark	577.00	574.90	2.10	550.00	542.39	7.61
Liberty	148.00	134.05	13.95	134.00	123.97	10.03
Lincoln	46.00	43.11	2.89	45.00	41.81	3.19
McCone	233.00	232.10	.90	278.00	227.47	50.53
Madison	716.00	715.06	.94	746.00	737.39	8.61
Meagher	554.00	534.56	19.44	601.00	597.35	3.65
Mineral	15.00	13.64	1.36	12.00	10.12	1.88
Missoula	134.00	130.01	3.99	145.00	139.40	5.60
Musselshell	183.00	165.99	17.01	152.00	143.67	8.33
Park	485.00	470.79	14.21	462.00	445.34	16.66
Petroleum	246.00	228.02	17.98	158.00	138.33	19.67
Phillips	527.00	492.04	34.96	517.00	461.17	55.83
Pondera	329.00	302.25	26.75	323.00	293.62	29.38
Powder River	511.00	475.91	35.09	474.00	445.40	28.60
Powell	448.00	446.49	1.51	459.00	445.11	7.89
Prairie	319.00	298.78	20.22	230.00	213.70	16.30
Ravalli	350.00	336.98	13.02	384.00	365.91	18.09
Richland	276.00	240.59	35.41	230.00	202.35	27.65
Roosevelt	260.00	220.50	39.50	253.00	221.79	31.21
Rosebud	570.00	504.29	65.71	453.00	381.32	71.68
Sanders	159.00	152.50	6.50	170.00	163.12	6.88
Sheridan	333.00	305.77	27.23	325.00	285.43	39.57
Silver Bow	123.00	118.39	4.61	115.00	103.35	11.65
Stillwater	397.00	384.87	12.13	378.00	359.72	18.28
Sweet Grass	555.00	546.72	8.28	554.00	461.28	92.72
Teton	419.00	404.21	14.79	412.00	378.95	33.05
Toole	276.00	252.07	23.93	269.00	219.63	49.37
Treasure	154.00	147.71	6.29	97.00	93.82	3.18
Valley	814.00	696.47	117.53	617.00	537.88	79.12
Wheatland	497.00	493.02	3.98	406.00	399.31	6.69
Wibaux	120.00	110.31	9.69	102.00	94.80	7.20
Yellowstone	550.00	507.13	42.87	488.00	456.93	31.07
	\$ 22,234.00	\$ 20,836.18	\$ 1,397.82	\$ 20,652.00	\$ 19,281.92	\$ 1,370.08

LIVESTOCK SANITARY BOARD FUND

Payments by Counties Under the Various State Levies for 1926-1927.

	1926 Levy	Payments to June 30, 1928	Delinquent June 30, 1928	1927 Levy	Payments to June 30, 1928	Delinquent June 30, 1928
Beaverhead	\$ 1,284.00	\$ 1,250.79	\$ 33.21	\$ 1,258.00	\$ 1,252.09	\$ 5.91
Big Horn	949.00	930.97	18.03	878.00	842.97	35.03
Blaine	928.00	872.15	55.85	835.00	797.50	37.50
Broadwater	263.00	258.74	4.26	252.00	242.85	9.15
Carbon	379.00	370.12	8.88	370.00	355.63	14.37
Cartier	339.00	361.63	37.37	359.00	348.54	50.46
Cascade	781.00	572.77	208.23	698.00	671.07	26.93
Chouteau	542.00	523.83	18.17	631.00	619.87	11.13
Custer	526.00	469.65	56.35	346.00	333.93	12.07
Daniels	244.00	225.51	18.49	202.00	179.36	22.64
Dawson	317.00	291.57	22.43	230.00	214.16	15.84
Deer Lodge	112.00	111.06	.94	111.00	106.69	4.31
Fallon	264.00	246.52	17.48	219.00	200.97	18.03
Fergus	677.00	625.07	51.93	633.00	571.68	61.32
Flathead	211.00	210.08	.92	194.00	181.57	12.43
Gallatin	455.00	442.55	12.45	476.00	461.16	14.84
Garfield	522.00	478.65	73.35	393.00	358.09	34.91
Glacier	259.00	226.84	32.16	252.00	225.75	26.25
Golden Valley	171.00	164.33	16.67	168.00	153.75	14.25
Granite	180.00	178.77	1.23	173.00	165.03	7.97
Hill	328.00	295.78	32.22	268.00	243.17	24.83
Jefferson	178.00	177.24	.76	206.00	196.36	9.64
Judith Basin	500.00	492.65	7.35	495.00	471.51	23.49
Lake	211.00	190.47	20.53	223.00	176.21	46.79
Lewis and Clark	557.00	572.76	4.24	550.00	542.24	7.76
Liberty	148.00	134.08	13.92	134.00	123.98	10.02
Lincoln	46.00	43.07	2.93	45.00	41.78	3.22
McCone	233.00	232.09	.91	278.00	227.17	50.83
Madison	716.00	715.06	.94	746.00	737.39	8.61
Meagher	554.00	534.56	19.44	601.00	597.35	3.65
Mineral	155.00	134.68	19.32	12.00	10.00	1.91
Missoula	124.00	130.07	3.93	145.00	139.48	5.52
Missoula-shell	183.00	166.03	16.97	152.00	143.69	8.31
Park	485.00	470.92	14.08	462.00	446.36	15.64
Polemon	246.00	228.11	17.89	158.00	138.40	19.60
Phillips	327.00	491.04	35.96	517.00	461.17	55.83
Pondera	329.00	302.35	26.65	323.00	293.65	29.35
Powder River	511.00	476.56	34.44	474.00	445.39	28.61
Powell	448.00	446.40	1.60	459.00	451.15	7.85
Prarie	319.00	298.78	20.22	230.00	213.71	16.29
Ravalli	330.00	336.95	13.05	384.00	365.85	18.15
Richland	276.00	240.61	35.39	230.00	202.36	27.64
Roosevelt	260.00	220.54	39.46	253.00	221.77	31.23
Rosebud	570.00	504.53	65.47	453.00	381.34	71.66
Sanders	159.00	152.50	6.50	170.00	163.12	6.88
Sheridan	333.00	305.77	27.23	325.00	285.43	39.57
Silver Bow	123.00	118.40	4.66	115.00	103.35	11.65
Sullwater	397.00	385.00	12.00	378.00	359.75	18.25
Sweet Grass	555.00	547.07	7.93	554.00	461.29	92.71
Teton	419.00	404.14	14.86	412.00	378.90	33.10
Toole	276.00	251.69	24.31	269.00	219.43	49.57
Treasure	154.00	147.71	6.29	97.00	93.82	3.18
Valley	814.00	696.47	117.53	617.00	537.88	79.12
Wheatland	497.00	493.02	3.98	406.00	399.81	6.69
Wilbux	120.00	112.85	7.15	102.00	94.74	7.26
Yellowstone	550.00	507.17	42.83	488.00	456.92	31.08
	\$ 22,234.00	\$ 20,840.72	\$ 1,393.28	\$ 20,652.00	\$ 19,279.77	\$ 1,372.23

BOUNTY FUND

Payments by Counties Under the Various State Levies for 1926-1927.

REPORT OF STATE AUDITOR

	1926 Levy	Payments to June 30, 1928	Delinquent June 30, 1928	1927 Levy	Payments to June 30, 1928	Delinquent June 30, 1928
Beaverhead	\$ 1,284.00	\$ 1,250.81	\$ 33.19	\$ 1,258.00	\$ 1,252.05	\$ 5.95
Big Horn	949.00	930.91	18.09	839.00	842.34	36.66
Blaine	927.00	872.51	54.49	839.00	767.73	71.27
Broadwater	282.00	258.70	23.30	251.00	242.84	8.16
Carbon	378.00	368.18	9.82	371.00	355.60	15.40
Cartier	598.00	561.64	36.36	598.00	548.55	49.45
Cascade	780.00	573.12	206.88	698.00	671.87	26.63
Chouteau	543.00	523.78	19.22	632.00	619.86	12.14
Custer	527.00	469.65	57.35	347.00	331.90	15.10
Daniels	244.00	223.68	20.32	203.00	179.39	23.61
Dawson	315.00	294.43	20.57	229.00	214.27	14.73
Deer Lodge	112.00	111.02	0.98	112.00	106.64	5.36
Fallon	265.00	246.65	18.35	219.00	200.02	18.98
Fergus	677.00	625.73	51.27	633.00	571.69	61.31
Flathead	211.00	210.19	8.81	195.00	184.66	10.44
Gallatin	456.00	442.59	13.41	476.00	461.15	14.85
Garfield	551.00	478.70	72.30	332.00	358.09	33.91
Glacier	259.00	226.87	32.13	252.00	226.73	25.27
Golden Valley	172.00	154.51	17.49	167.00	153.72	13.28
Grainger	179.00	178.74	26	173.00	165.05	7.95
Hill	328.00	309.35	18.65	269.00	252.18	16.82
Jefferson	178.00	177.30	70	206.00	196.39	9.61
Judith Basin	501.00	492.74	8.26	496.00	471.56	24.44
Lake	190.00	190.75	19.25	224.00	176.28	47.72
Lewis and Clark	577.00	572.76	4.24	551.00	492.24	58.76
Liberty	147.00	134.05	12.95	134.00	124.02	9.98
Lincoln	46.00	43.20	2.80	45.00	41.84	3.16
McCone	233.00	232.09	.91	278.00	227.49	50.51
Madison	717.00	716.89	.11	747.00	734.94	12.06
Meagher	553.00	534.56	18.44	600.00	597.35	2.65
Mineral	16.00	13.63	2.37	12.00	10.12	1.88
Missoula	135.00	130.37	4.63	111.00	139.50	4.50
Musselshell	133.00	165.92	17.03	152.00	143.70	8.30
Park	486.00	470.97	15.03	483.00	445.44	17.56
Petroleum	247.00	228.19	18.81	157.00	138.45	18.55
Phillips	526.00	490.98	35.02	517.00	461.22	55.78
Pondera	328.00	302.34	25.66	324.00	293.65	30.35
Powder River	512.00	476.59	35.41	474.00	445.46	28.54
Powell	448.00	446.33	1.67	433.00	451.11	7.89
Prairie	320.00	298.98	21.02	230.00	213.81	16.19
Ravalli	349.00	338.58	10.42	385.00	365.99	19.01
Richland	275.00	240.71	34.29	230.00	202.39	27.61
Roosevelt	261.00	220.45	40.55	253.00	221.79	31.21
Rosebud	569.00	504.49	64.51	454.00	381.41	72.59
Sanders	160.00	154.30	5.70	170.00	163.09	6.91
Sheridan	333.00	305.78	27.22	324.00	285.40	38.60
Silver Bow	123.00	118.40	4.60	115.00	103.39	11.61
Stillwater	396.00	385.18	10.82	378.00	359.81	18.19
Sweet Grass	554.00	548.14	5.86	554.00	461.29	92.71
Teton	419.00	403.81	15.19	412.00	379.03	32.97
Treasure	275.00	251.91	23.09	270.00	219.43	50.57
Valley	154.00	147.80	6.20	97.00	93.96	3.04
Wheatland	814.00	696.52	117.48	616.00	537.95	78.05
Wibaux	497.00	493.05	3.95	407.00	399.27	7.73
Yellowstone	119.00	110.53	8.47	101.00	94.84	6.16
	550.00	506.12	43.88	487.00	456.89	30.11
	\$ 22,229.00	\$ 20,858.48	\$ 1,370.52	\$ 20,659.00	\$ 19,236.23	\$ 1,422.77

HAIL INSURANCE FUND

Payments by Counties Under the Various State Levies for 1926-1927.

	1926 Levy	Payments to June 30, 1928	Delinquent June 30, 1928	Overpaid	1927 Levy	Payments to June 30, 1928	Delinquent June 30, 1928	Overpaid
Beaverhead	310.72	310.72			140.00	140.00		
Big Horn	4,434.07	4,502.53			855.00	855.00		
Blaine	229.32	229.32		68.46	12,334.16	12,152.67	181.49	
Broadwater	551.04	480.76	70.28		440.30	440.30		
Carter	3,417.50	3,842.51		425.01	1,669.33	1,629.33	40.00	
Cascade	1,229.92	1,129.12	100.80		5,517.49	5,518.67		1.08
Chouteau	166.66	166.66			5,298.55	5,302.64		4.09
Custer	20,239.35	19,932.56	306.79		1,505.00	1,505.00		
Daniels	161.28	161.28			11,419.60	11,025.60	394.00	
Fallon	643.44	643.44			2,228.40	2,148.40	80.00	
Fergus	503.87	528.87		25.00	2,297.00	2,224.60	72.40	
Gallatin	687.96	687.96			1,821.08	1,618.13	202.95	
Garfield	746.18	674.51	71.67		776.65	776.65		
Glacier	673.60	673.60			4,367.35	4,380.97		
Golden Valley	430.08	406.33	23.75		809.78	882.42		
Hill	1,460.93	1,535.55		74.62	2,013.83	1,820.43	193.40	
Jefferson	117.60	117.60			5,386.80	5,316.83	69.97	
Judith Basin	8.61				461.30	489.78	21.52	
Lake	698.43	767.98			147.60	147.60		
Liberty	194.88	194.88		69.55	109.75	95.38	14.37	
McCone	215.80	215.80			1,940.64	1,842.11	98.53	
Madison	2,008.61	2,008.61			4,830.00	4,702.34	136.66	
Meagher	683.31	683.31			65.10	65.10		
Musselshell	176.40	176.40			1,348.50	1,401.30		52.80
Park	1,736.36	1,674.78	51.58		2,349.54	2,871.87		
Petroleum	1,949.34	1,888.81	60.53		185.00	211.82		26.82
Phillips	296.36	296.36			627.30	652.30		25.00
Pondera	16.80	16.80			2,760.48	2,770.78		16.30
Powder River	1,740.15	1,686.69	53.46		1,891.65	1,897.15		5.50
Prairie	659.24	551.72	107.52		2,637.20	2,562.14		
Richland	9,540.06	9,284.34	255.72					
Roosevelt	103.57	103.57			7,398.02	7,328.49	69.53	
Rosebud	15,276.91	15,734.77		457.86	5,645.68	5,568.20	77.48	
Sanders	1,329.30	1,330.63	1.33		13,618.32	12,545.52	1,072.80	
Sheridan	127.68	127.68		1.33	613.80	483.80	130.50	
Stillwater	109.62	109.62			7.00	7.00		
Sweet Grass	718.20	791.14			17,344.91	16,681.29	663.62	
Teton	56.70	56.70			2,679.83	2,680.76	.93	
Toole	4,606.22	4,164.34	441.88	72.94	225.00	225.00		
Treasure	2,470.44	2,345.84	124.60		72.00	72.00		
Valley	431.76	395.62	36.14		3,541.20	3,383.88	157.32	
Wheatland	1,164.03	1,106.55	57.48		1,310.85	1,310.85		
Wibaux					5,735.84	5,575.84	160.00	
Yellowstone					2,602.90	2,752.90		150.00
					5,259.00	5,259.00		
					4,678.42	4,680.10		1.68
	\$ 82,314.30	\$ 81,746.87	\$ 1,762.20	\$ 1,194.77	\$ 149,576.15	\$ 145,842.24	\$ 4,054.37	\$ 320.46

TOTALS OF EQUALIZED REPORTS AS RECEIVED FROM THE VARIOUS COUNTY CLERKS FOR THE YEARS 1927-1928

(As Provided by Sections 2158-9, Revised Codes, 1921)

—1927—

—1928—

Counties	All Real Estate and Improvements	All Livestock	All Other Personal Property	Total County Assessment	All Real Estate and Improvements	All Livestock	All Other Personal Property	Total County Assessment
Beaverhead	\$ 11,139,980.00	\$ 3,773,722.00	\$ 2,992,587.00	\$ 17,906,289.00	\$ 11,064,395.00	\$ 3,849,685.00	\$ 3,155,104.00	\$ 18,069,184.00
Big Horn	8,313,778.00	2,635,827.00	1,206,470.00	12,156,075.00	8,416,782.00	2,871,123.00	1,839,220.00	12,627,125.00
Blaine	14,145,812.00	2,515,008.00	1,464,677.00	18,125,497.00	13,587,761.00	2,343,415.00	1,929,338.00	17,860,534.00
Carbon	6,161,915.00	755,606.00	889,930.00	7,757,457.00	6,147,017.00	980,191.00	910,661.00	8,037,869.00
Carter	12,979,951.00	1,720,992.00	3,047,956.00	17,748,899.00	12,842,369.00	1,282,369.00	2,244,165.00	17,292,363.00
Cascade	7,470,215.00	2,795,997.00	546,322.00	9,712,534.00	7,616,558.00	1,950,730.00	575,311.00	10,172,639.00
Chouteau	75,239,163.00	1,095,244.00	22,237,125.00	99,571,532.00	76,381,140.00	2,413,789.00	22,731,877.00	101,976,806.00
Custer	20,230,881.00	1,894,047.00	1,770,414.00	23,935,369.00	20,278,802.00	2,126,704.00	2,588,305.00	25,053,811.00
Danville	16,673,401.00	1,040,734.00	3,479,914.00	21,194,049.00	16,914,809.00	1,430,712.00	3,878,041.00	22,223,562.00
Deer Lodge	8,739,369.00	607,037.00	1,653,047.00	10,999,453.00	8,845,483.00	589,279.00	1,613,945.00	11,078,707.00
Dillon	14,761,432.00	688,950.00	2,063,748.00	17,514,130.00	14,864,402.00	894,822.00	2,191,530.00	17,950,764.00
Ellington	19,528,359.00	334,185.00	8,814,383.00	28,675,927.00	18,645,402.00	312,910.00	9,382,965.00	30,240,974.00
Fergus	9,407,355.00	660,027.00	990,983.00	11,068,365.00	9,375,617.00	762,687.00	1,053,965.00	11,192,269.00
Flint	38,035,405.00	1,890,122.00	5,402,228.00	45,327,755.00	38,021,887.00	2,054,004.00	5,182,061.00	45,257,955.00
Flathead	25,955,460.00	583,085.00	7,150,200.00	33,688,745.00	25,957,180.00	552,955.00	7,019,550.00	33,559,685.00
Gallatin	28,624,847.00	1,437,970.00	4,932,777.00	35,005,594.00	28,959,122.00	1,485,005.00	4,891,080.00	35,338,207.00
Garfield	14,503,741.00	1,186,116.00	433,301.00	16,173,158.00	13,848,726.00	1,582,889.00	4,585,238.00	19,016,853.00
Glacier	4,862,220.00	754,600.00	870,744.00	6,487,624.00	4,874,309.00	832,086.00	372,007.00	6,739,002.00
Golden Valley	6,382,698.00	503,023.00	308,719.00	7,194,441.00	6,208,036.00	619,935.00	432,564.00	7,230,535.00
Groton	4,440,725.00	520,377.00	945,428.00	5,906,530.00	4,447,860.00	570,773.00	326,619.00	5,345,252.00
Hill	20,881,969.00	807,872.00	2,811,162.00	24,501,003.00	21,006,417.00	890,469.00	3,261,755.00	25,168,641.00
Jefferson	4,454,497.00	618,588.00	1,057,514.00	6,130,599.00	4,316,252.00	633,515.00	960,619.00	6,020,416.00
Judith Basin	17,045,987.00	1,455,904.00	1,459,156.00	20,111,046.00	17,148,633.00	1,603,632.00	1,796,021.00	20,548,346.00
Lake	7,957,392.00	677,940.00	1,577,775.00	10,213,107.00	7,761,735.00	723,875.00	1,260,343.00	9,745,953.00
Lewis and Clark	24,045,259.00	1,651,715.00	27,244,846.00	52,971,820.00	24,185,316.00	1,925,100.00	28,785,952.00	54,896,368.00
Liberty	5,891,616.00	402,040.00	281,651.00	6,575,307.00	5,820,018.00	489,818.00	394,607.00	6,704,443.00
Lincoln	8,896,364.00	135,040.00	2,606,264.00	11,637,668.00	8,583,780.00	172,607.00	2,537,833.00	11,291,220.00
Madison	14,339,654.00	828,858.00	481,062.00	15,649,574.00	14,482,363.00	877,260.00	574,947.00	15,934,570.00
Manitou	11,190,483.00	2,240,195.00	1,664,381.00	15,095,059.00	11,248,081.00	2,378,704.00	1,666,968.00	15,293,753.00
McIntosh	8,129,571.00	1,805,544.00	1,087,833.00	11,022,948.00	8,163,117.00	1,399,404.00	1,065,477.00	11,167,998.00
Mineral	1,637,620.00	36,785.00	667,910.00	2,342,315.00	1,610,592.00	41,825.00	621,822.00	2,274,239.00
Missoula	27,193,506.00	434,599.00	12,794,739.00	40,422,844.00	27,337,712.00	477,686.00	12,673,794.00	40,489,192.00
Musselshell	8,696,875.00	455,186.00	1,654,384.00	10,806,445.00	8,821,313.00	615,375.00	1,949,901.00	11,386,589.00
Nevada	21,027,588.00	1,386,614.00	3,809,315.00	26,223,517.00	20,610,683.00	1,411,476.00	3,679,468.00	25,791,627.00
Park	7,492,493.00	472,281.00	658,943.00	8,623,717.00	7,446,862.00	680,464.00	8,801,252.00	16,982,623.00
Petroleum	14,201,633.00	1,552,157.00	1,159,973.00	16,813,763.00	14,125,317.00	1,640,360.00	1,216,946.00	15,846,846.00
Powder	12,682,163.00	970,416.00	1,984,921.00	15,607,500.00	12,665,697.00	1,072,141.00	2,109,008.00	15,846,846.00
Powder River	7,077,474.00	1,414,995.00	390,677.00	8,883,147.00	7,169,320.00	1,171,193.00	2,424,113.00	9,764,626.00
Powell	9,958,683.00	1,350,794.00	2,249,365.00	13,558,842.00	9,696,985.00	1,513,995.00	2,974,997.00	13,708,462.00
Prairie	9,613,168.00	680,154.00	836,961.00	11,130,283.00	9,479,479.00	730,166.00	2,974,997.00	11,392,449.00
Ravalli	13,332,790.00	1,153,184.00	2,280,388.00	16,766,362.00	13,306,297.00	1,209,614.00	2,291,416.00	16,807,337.00
Richland	14,243,059.00	689,900.00	2,281,445.00	17,214,414.00	14,913,116.00	778,400.00	1,600,532.00	17,322,548.00
Roosevelt	12,767,247.00	759,796.00	1,510,189.00	11,317,232.00	8,984,594.00	786,748.00	2,233,612.00	12,014,964.00
Rosbud	12,780,689.00	1,356,064.00	1,265,451.00	15,426,194.00	12,469,414.00	1,716,038.00	1,306,330.00	15,481,782.00
Sanders	9,299,677.00	510,944.00	3,234,152.00	13,104,773.00	7,757,286.00	618,115.00	5,172,214.00	13,547,615.00
Shelton	14,297,894.00	974,952.00	2,606,710.00	17,879,556.00	14,322,705.00	320,610.00	2,935,161.00	18,178,476.00
Silver Bow	51,177,265.00	345,550.00	51,597,075.00	103,119,890.00	50,252,985.00	356,195.00	38,777,860.00	89,387,040.00
Stillwater	10,488,003.00	1,134,705.00	1,670,015.00	13,292,723.00	10,473,314.00	1,408,017.00	1,975,235.00	13,856,566.00
Sweet Grass	9,979,630.00	1,604,952.00	1,401,592.00	13,046,214.00	9,990,046.00	1,375,710.00	1,375,148.00	13,022,904.00
Teton	14,185,963.00	1,240,520.00	1,902,999.00	17,329,482.00	14,168,591.00	1,415,010.00	2,147,450.00	17,768,452.00
Teton	9,225,451.00	807,714.00	5,060,343.00	15,093,508.00	9,115,091.00	884,637.00	4,346,971.00	14,316,618.00
Treasure Valley	4,474,654.00	290,925.00	283,710.00	5,049,289.00	4,326,782.00	303,340.00	324,875.00	5,014,997.00
Valley	17,815,585.00	1,850,054.00	2,856,113.00	22,521,752.00	18,083,513.00	1,987,964.00	3,305,213.00	23,436,690.00
Wheatland	10,788,684.00	1,219,244.00	1,391,450.00	13,399,378.00	10,839,463.00	1,358,344.00	1,536,847.00	13,734,654.00
Wibaux	5,359,350.00	301,420.00	461,735.00	6,122,505.00	5,345,124.00	354,740.00	6,172,037.00	12,173,900.00
Yellowstone	44,306,652.00	1,500,475.00	12,637,860.00	58,444,987.00	44,628,377.00	1,843,352.00	12,903,420.00	59,375,149.00
	\$840,343,305.00	\$ 62,083,837.00	\$230,781,044.00	\$1,133,108,186.00	\$840,772,714.00	\$ 69,003,313.00	\$226,338,631.00	\$1,136,114,658.00

Statement No. 35 TAXES ACCRUED AND DELINQUENT FROM THE VARIOUS COUNTIES, JUNE 30, 1928

	1927 Levy	1926 Levy	1925 Levy	1924 Levy	1923 Levy	1922 Levy	1921 Levy	Total
General Fund Levy	\$ 121,537.78	\$ 81,687.47	\$ 67,369.77	\$ 57,841.35	\$ 78,911.54	\$ 49,236.69	\$ 35,905.72	\$492,490.32
Educational Bond Interest and Sinking Fund Levy	29,433.39	19,876.30	20,123.37	12,238.08	19,289.35	13,047.59	8,948.98	123,017.06
Bounty Fund Levy	1,422.77	1,370.52	910.26	893.45	1,676.77	1,363.39	460.02	8,097.18
Livestock Sanitary Board Fund Levy	1,372.23	1,393.28	1,929.72	1,419.42	1,020.29	608.56	408.67	7,252.17
Livestock Commission Fund Levy	1,370.08	1,397.82	1,031.42	1,379.12	1,083.29	529.42	413.11	7,204.26
Hail Insurance Fund Levy	3,733.91	567.43	3,098.11	392.33	3,670.51	14,683.65	29,207.62	52,352.96
Total Taxes due June 30, 1926	\$ 158,870.16	\$ 106,292.82	\$ 93,562.65	\$ 74,223.75	\$ 105,651.75	\$ 79,468.70	\$ 72,344.12	\$690,413.95
		\$ 754,514.18						

TAXES LEVIED FOR THE YEAR 1926

General Fund	\$1,526,543.00
Educational Bond Fund	363,160.00
Bounty Fund	22,229.00
Livestock Sanitary Board	22,234.00
Livestock Commission	22,234.00
Hail Insurance Fund	82,314.30
	\$2,038,714.30

TAXES LEVIED FOR THE YEAR 1927

General Fund	\$1,513,944.00
Educational Bond Fund	360,229.00
Bounty Fund	20,659.00
Livestock Sanitary Board	20,652.00
Livestock Commission	20,652.00
Hail Insurance Fund	149,576.15
	\$2,085,712.15

TAX RECEIPTS FOR YEAR ENDED JUNE 30, 1927

General Fund	\$1,513,412.36
Educational Bond Fund	355,075.09
Bounty Fund	22,079.81
Livestock Sanitary Board	21,606.90
Livestock Commission	21,617.59
Hail Insurance Fund	89,178.10
	\$2,022,969.85

TAX RECEIPTS FOR YEAR ENDED JUNE 30, 1928

General Fund	\$1,575,523.32
Educational Bond Fund	367,764.17
Bounty Fund	22,514.75
Livestock Sanitary Board	22,041.30
Livestock Commission	22,038.97
Hail Insurance Fund	155,674.32
	\$2,165,556.83

TOTAL RECEIPTS FOR THE BIENNium

\$4,188,526.68

TOTAL TAXES DELINQUENT JUNE 30, 1928

\$ 690,413.95

TAX LEVIES FOR THE YEAR 1928

General Fund	\$1,499,734.00
Educational Bond Fund	356,789.00
Bounty Fund	22,593.00
Livestock Sanitary Board	22,593.00
Livestock Commission	22,593.00
Hail Insurance Fund	149,847.00
	\$2,075,049.00

NOTE: The Board of Equalization has not received full and complete reports from some counties for 1928 at the date of this report so it is possible that there may be some minor adjustments made to the last schedule.

